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REPUBLIC OF MADAGASCAR

CUSTOMS TARIFF

CUSTOMS CODE (EXTRACT) AS AT: JANUARY 2003

DIVISION ONE CUSTOMS PROCEDURE: GENERAL PRINCIPLES

CHAPTER ONE CUSTOMS LAWS AND REGULATIONS DEFINED

Article 1. “Customs laws and regulations” shall be taken to mean the laws and regulations concerning the means of assessing and collecting customs duty and the obligations resulting therefrom, for customs services and parties liable to duty, and to the laws and regulations applying to taxes or fiscal duty collected by Customs.

Article 2. “Customs duty” shall be taken to mean duty that is levied to protect the trade, industry and agriculture of the Republic of Madagascar, the minimum (conventional duty) or general rates of which can vary depending on the origin or destination of imports and exports.

Article 3. “Fiscal duties and taxes” shall be taken to mean the duty and taxes intended as revenue for the Republic of Madagascar’s State budget and whose rates remain invariable irrespective of the origin or destination of imports or exports.

CHAPTER II GENERAL

Article 4. The customs territory comprises the whole of the Republic of Madagascar and its territorial waters.

Article 5. Uniform customs laws and regulations apply throughout the customs territory.

Article 6.

1. The customs laws and regulations must be applied, irrespective of the person – physical or moral, private or public – liable thereto.
2. The only immunities or derogations granted shall be those established in this Code.

CHAPTER III TARIFFS

Section I Customs tariff

Article 7. Goods imported into or exported out of the customs territory may be liable to the import or export duties listed in the customs tariff.

The customs tariff is fixed by law.

Article 8.

1. On import, the customs tariff comprises a minimum tariff and a general tariff.
2. The general tariff is applicable to goods that do not benefit from the minimum tariff.
3. Certain goods may be liable to an intermediary tariff, which rates are lower than those of the general tariff but higher than those of the minimum tariff.

Article 9. There is only one tariff for exports.

Section II Tariffs of fiscal duties and taxes

Article 10. Goods imported into or exported out of the customs territory may be liable to the import or export duties or fiscal taxes listed in the fiscal tariffs.

Tariffs of fiscal duties and taxes are fixed by law.

These duties and taxes are governed by the present Code, in particular the special rules of Division IX below.

Section III Common provisions

Article 11. The provisions governing “heavily taxed” goods apply to goods liable to duties and taxes at a rate exceeding 20% (ad valorem) or more than 20% of the value in the case of specific duties and taxes.

Art. 11 (2). Customs considers means of payment (banknotes, cheques, commercial bills, etc.) as goods.

CHAPTER IV GENERAL GOVERNMENTAL POWERS

CHAPTER V CONDITIONS FOR THE APPLICATION OF THE CUSTOMS TARIFFS

Section I

§ 1. General

Article 17.

1. The tariffs levied on imports and exports shall be determined by the condition of the goods at the time of the application of the tariff.
2. However, Customs can authorize the separation of any goods which, as part of a single shipment, have deteriorated as a result of events occurring prior to registration of formal entry; the damaged goods have either (a) to be destroyed immediately or (b) reimported or consigned as necessary to a destination inside the country or (c) assessed in accordance with their condition.
3. All specific duties, taxes and surtaxes are collected irrespective of the relative value of the goods or their condition.

§ 2. Reimbursement of duties and taxes

Article 17 (2). Duties and taxes collected on imports and exports can be reimbursed if it is established that they have been collected in error. A decree issued by the Minister with responsibility for Customs establishes the conditions under which this Article applies.

Section II Types of goods

§ 1. Definition, assimilation and classification

Article 18.

1. Goods are as described in the Harmonized Commodity Description and Coding System, on which the customs and fiscal tariffs are based.
2. Goods that do not appear in the tariffs shall be classified under the heading appropriate to the goods to which they are most akin by decision of the Director General of Customs or his representative;
3. The tariff heading under which a product has to be entered, in cases where this product could be listed under different tariff headings, shall be as per classification decision of the Director General of Customs or his representative.
4. The decisions described in paragraphs 2 and 3 above originate in the General Rules for the Interpretation of the Harmonized System (see paragraph 1 above), which precede the descriptions of the goods, as well as the Notes and Explanatory Notes to each Chapter in the Nomenclature.

§ 2. Objections raised against assimilation and classification decisions

Article 19. Any objections raised against the decisions mentioned in Article 18 above are sent, by the terms of Law No. 2001-029 of 4 January 2002, FL 2002, to an administrative body known as the “Committee for Reconciliation and Review in Customs Matters” (*Comité de Conciliation et de Recours en matière douanière*), which shall duly issue a ruling on the complaint.

Article 20. Any expense incurred in the Committee’s findings shall be charged to the State.

Article 21. No compensation shall be provided for the destruction or deterioration of any goods or documents supplied to the Committee.

Article 22. The conditions under which the Committee functions and any eventual compensation due the experts shall be decreed by the Minister with responsibility for Customs.

Section III Origin of goods

Article 23.

1. Customs duties on imports are levied according to the origin of the goods;

2. A product's country of origin is the country in which the product has been harvested, extracted from the soil or manufactured.
 3. The rules that determine the origin of products that are harvested, extracted from the soil or manufactured in one country before undergoing further processing in another country are fixed by decree of the Minister with responsibility for Customs.
 4. Imports will not benefit from favourable treatment due to their origin unless that origin is duly proved. Decrees of the Minister with responsibility for Customs determine the conditions under which proof of origin must, or need not – as the case may be – be supplied.
 5. By the terms of Law No. 2000-024 of 5 January 2001 (FL 2001), goods imported and destined, post-processing, for export, if included in the agreement drawn up between Madagascar and the United States of America (AGOA (The Africa Growth and Opportunity Act)), such goods having been defined by decree of the Minister with responsibility for Customs, are subject to the same proof of origin requirements as laid down in said Agreement.
- Any breach of the corresponding rule of origin shall constitute a customs misdemeanour sanctionable by Articles 278 ff. of this Code.

Section IV Value of goods

§ 1. Imports

Article 24 (Law No. 99-032 of 3 February 2000)

1. The customs value of imported goods is their transaction value, i.e. the price that has actually been paid or that will be paid for the goods when they are sold for exportation to Madagascar, if necessary, after the application of any changes corresponding to the provisions outlined in paragraph 4 of this Article, provided:
 - a) there are no restrictions with respect to the transfer or use of the goods by the buyer, other than those:
 - i) imposed or required by law or by the Malagasy public authorities,
 - ii) limiting the geographical area in which the goods may be sold, or
 - iii) that do not substantially affect the value of the goods;
 - b) the sale or price is not subject to conditions or services which make it impossible to calculate the value of the goods to be valued;
 - c) the seller does not directly receive any part of the profit of any resale, transfer or further use of the goods by the buyer, unless an adjustment can be made under the provisions of paragraph 4 of this Article; and
 - d) the buyer and the seller are not related or, if they are, that the transaction value is acceptable for customs purposes by virtue of the provisions of paragraph 2 of this Article.
2. a) In determining the conditions of validity of the transaction value as outlined in paragraph 1, the fact that the buyer and seller are related does not in itself constitute a good enough reason for nullifying the transaction value. In a case such as this, the circumstances surrounding the sale are examined and the transaction value accepted provided the relationship does not affect the price. If, taking into account the information supplied by the importer or obtained from other sources, Customs justifiably concludes that the relationship *has* affected the price, Customs shall inform the importer accordingly but also grant him opportunity of appeal. The importer shall be informed of the reasons therefor in writing if he so requests.
 - b) In any sale involving related parties, the transaction value shall be deemed acceptable and the goods valued in compliance with the terms of paragraph 1, provided the importer can demonstrate that the value does not substantially deviate from any of the values below, valid at the time of the sale or not long before:
 - i) *the transaction value* of sales, to unrelated buyers, of identical or similar goods for export to Madagascar;
 - ii) *the customs value* of identical or similar goods, as determined by the application of the terms of Article 24 (2) (§ 2 c);
 - iii) *the customs value* of identical or similar goods, as determined by the application of the terms of Article 24 (2) (§ 2 d).

In applying the aforementioned criteria, the following are taken into account: the differences in commercial level, in quantity, in the elements listed in paragraph 4 of this Article and the costs incurred by the seller in transactions in which the buyer and the seller are not related, but not incurred in transactions in which buyer and seller *are* related.

 - c) The criteria listed in paragraph 2 b) are applied at the importer's behest but solely for comparative purposes. Substitution prices cannot be established by virtue of paragraph 2 b).
3. a) The price actually paid or payable is the total price paid or payable by the buyer to or for the benefit of the seller, for the imported goods, and includes all payments made or due as a condition of the sale of the imported goods by the buyer to the seller or by the buyer to a third person to whom the seller is obliged. Payment need not necessarily be made in cash. It may be made directly or indirectly by letter of credit or marketable debt instrument;
 - b) Actions which will affect the price – including marketing, undertaken by or on behalf of the buyer – other than those laid down in paragraph 4 of this Article, will not be considered as an indirect payment to the seller, even if the seller benefits therefrom or, indeed, if such actions are undertaken with the seller's agreement and the cost thereof is not added to the actual price paid or payable to determine the customs value of the imported goods.
4. To determine the customs value when the provisions of this Article are applied, the following are added to the actual price paid for, or due on, imported goods:
 - a) if paid by the buyer but not included in the actual price paid or payable for the goods:
 - i) commissions and brokerage, other than commission on purchases,
 - ii) the cost of packaging treated, for customs purposes, as an integral part of the goods, and packing costs, including manpower and materials costs;
 - b) The value, appropriately imputed, of the following goods and services, when supplied directly or indirectly by the buyer and used during production and sale to export the imported goods, provided this value has not been included in the actual price paid or payable:
 - i) materials, components, parts and the like incorporated into the imported goods,
 - ii) tools, dies, moulds and the like used in manufacturing the imported goods,
 - iii) materials consumed during the manufacture of the imported goods,
 - iv) engineering, research, art and design work, plans and sketches done outside Madagascar and required for the manufacture of the imported goods;

- c) Royalty and licence fees, relative to the goods to be valued, payable directly or indirectly by the buyer as a condition of sale of such goods, provided such royalty and licence fees are not included in the actual price paid or payable;
 - d) All or part of the profit following resale, disposal or use of the imported goods that is paid directly or indirectly to the seller;
 - e) The costs, in respect of the following services rendered, occurring en route to the port or other point of entry into Madagascar:
 - i) transport and insurance of the imported goods, and
 - ii) loading and handling with respect to the transport of the imported goods.
5. Any addition made by the application of the provisions of paragraph 4 to the actual price paid or payable shall be based solely on objective and quantifiable information.
 6. In order to determine the customs value, no costs other than those listed in paragraph 4 shall be added to the actual price paid or payable.
 7. Customs is entitled to take appropriate investigative action to verify that the elements declared or presented to calculate the customs value are complete and correct. In this respect, importers must cooperate with Customs, to avoid the institution of court proceedings under Article 208 of this Code.

Article 24 (2) (FL 99-032 of 3 February 2000)

1. When the customs value cannot be determined by the application of Article 24 of this Code, sub-paragraphs a), b), c), d) and e) (in this order) of paragraph 2 of the Article should be consulted, for the purposes of evaluation, unless Customs replaces sub-paragraph c) by sub-paragraph d) or vice-versa; only when the customs value cannot be determined by application of a given sub-paragraph is it possible to apply the very next sub-paragraph, in the order established by virtue of this paragraph.
2. The following customs values are determined by application of this Article:
 - a) transaction value of identical goods, sold for export to Madagascar and exported at or about the same time as the goods to be valued;
 - b) transaction value of similar goods, sold for export to Madagascar and exported at or about the same time as the goods to be valued;
 - c) value based on the unit price of sales to Madagascar of imported goods or of identical or similar imported goods – whichever is the higher – to parties unrelated to the buyers;
 - d) calculated value, equal to the sum of:
 - the cost or the value of the materials and manufacturing or other operations required to produce imported goods,
 - an amount representing the profits and general expenses, equal to the amount usually representing sales of goods of the same kind as the goods to be valued, made by the exporting country's manufacturers for exportation to Madagascar,
 - the cost or the value of the elements listed in paragraph 4 e) of Article 24;
 - e) value determined on the basis of the data available in Madagascar, by reasonable means that are also compatible with the general principles and provisions included in:
 - the Agreement covering the implementation of Article VII of the General Agreement on Tariffs and Trade of 1994,
 - Article VII of the General Agreement on Tariffs and Trade of 1994,
 - the provisions outlined in this Section.
3. The customs value determined by application of the provisions of paragraph 2 e) of this Article shall not be based on:
 - a) the sales price, in Madagascar, of goods produced in Madagascar,
 - b) any system providing for the acceptance, for Customs purposes, of the higher of two possible values,
 - c) the price of the goods in the exporting country's domestic market,
 - d) the production costs, other than the calculated values established for identical or damaged goods, in compliance with Article 24 (2), (§2d),
 - e) the price of goods sold for export to countries other than Madagascar,
 - f) minimum customs values or
 - g) arbitrary or fictive values.

Notwithstanding the provisions outlined in sub-paragraph f) above, the official minimum values may be applied on a limited and transitory basis.
4. When the figures on which the customs value is based are given in a foreign currency, the latter must be converted using the official exchange rate published by the competent Malagasy authorities and in force on the date on which the declaration was registered.
5. The value as determined by the conditions above must, if necessary, be rounded down to the nearest unit.

Article 24 (3) (FL 99-032 of 3 February 2000)

The provisions and means by which this Code is applied are established by decree of the Minister with responsibility for Customs.

§ 2. – Exports

Article 25. (Law No. 2000-024 of 5 January 2001 – FL 2001)

1. The declared value of exports is the value of the goods at their place of exit. Increased, if necessary, by any transport costs to the border that exclude:
 - a) export duty,
 - b) similar domestic taxes and costs from which the exporter is exempt.
2. By the terms of Law No. 2001-029 of 4 January 2002 (FL 2002), the required documents, including the original invoice enclosed with the declaration, do not affect the sovereign appreciation of Customs or of the Committee for Reconciliation and Recovery in Customs Matters.

Section V
Weight of goods

Article 26. Decrees issued by the Minister with responsibility for Customs determine (a) the conditions under which goods taxed by weight have to be verified and (b) the treatment accorded packages imported with their contents. The taxable weight of goods taxed by net weight may be determined by the application of a flat-rate tax.

CHAPTER VI PROHIBITED GOODS

Section I General

Article 27.

1. For the purposes of this Code, prohibited goods are those for which, for whatever reason, authorization for importation or exportation is denied, and also goods which are subject to quality, packaging or health controls.
2. When importation or exportation is approved only upon presentation of the appropriate authorization, licence, certificate, etc., the item is prohibited in the absence of a certificate of registration or if accompanied by an invalid certificate.
3. All certificates authorizing import or export (licences or the like) may not, under any circumstances, be collateralized, sold, assigned or, in general, used in any kind of transaction by the nominal owners.

Article 27 (2) (FL 99-032 of 3 February 2000)

Counterfeit trademarked goods and pirated goods.

Imports and exports of the following are prohibited:

- a) Goods, including their packaging, bearing a trademark identical to the officially registered trademark for these goods;
- b) Any unauthorized trademark attachable to goods, whether or not put up for clearance separately or on goods as described in a);
- c) Any sign or combination of signs, in particular, words, including names (of persons), letters, numbers, figurative elements and colour combinations;
- d) Pirated trade marks, in particular with regard to sound recordings for sale without the authorization of the producer, author or performer, whether national or foreign.

In compliance with the provisions covering customs procedures with respect to the repression of fraud, seized counterfeit or pirated goods shall be confiscated subsequent to court order or trade regulations.

Customs is entitled to destroy such goods without compensation of any kind or to direct the goods to any other destination deemed appropriate, provided the goods are not put back on the market and that this does not infringe the copyright of the trademark owner or holder.

It is forbidden to reexport counterfeit or pirated goods.

The same prohibitions apply to the import of small consignments.

Section II

Prohibitions concerning the protection of trademarks and origin marks

Article 28.

1. All foreign goods, natural or manufactured, bearing, either on the product itself, or on the packaging, boxes, bundles, envelopes, strips or labels, etc., a trademark, name, sign or any kind of indication giving reason to believe that these goods were made in Madagascar shall be denied entry, warehousing, transit and trade.
2. This provision also applies to natural or manufactured goods from other countries, obtained from a place bearing the same name as a place in Madagascar, but which, even though they clearly display the place name, do not at the same time display the name of the country of origin and the word "Imported".

Article 29. Any foreign product that infringes the law as regards origin marks shall be denied entry.

CHAPTER VII

FOREIGN TRADE AND FOREIGN EXCHANGE CONTROL

Article 30. Importers and exporters have to comply with the legislation governing foreign trade and foreign exchange control as well as with the obligations laid down in this Code.

DIVISION II

ORGANISATION AND FUNCTIONING OF THE CUSTOMS SERVICE

DIVISION III

PRESENTATION OF GOODS AT CUSTOMS

DIVISION IV

CUSTOMS CLEARANCE

CHAPTER ONE

FORMAL ENTRY

Section I

Compulsory nature of formal entry

Article 66.

1. All imports or exports are subject to a formal entry assigning them a customs treatment.
2. Exemption from import or export duties and taxes does not exempt parties from the need to submit a formal entry.

Article 67.

1. The formal entry is to be submitted to a customshouse capable of processing the proposed customs operation.
2. On import, the formal entry cannot be submitted before the goods arrive at the customshouse nor before submission of the manifest of the ship or plane that transported the goods; it must be submitted within fifteen days (not including Sundays or public holidays) of the goods' arrival at the customshouse, during normal office hours.
3. On export, the formal entry is to be submitted upon arrival of the goods at the customshouse or, if the goods arrive before the customshouse opens, as soon as it does open.

Section II

Persons entitled to submit the formal entry: customs commissioners

CHAPTER II

FORM, CONTENT AND REGISTRATION OF FORMAL ENTRIES

Article 77.

1. Formal entries are to be submitted in writing.
2. They should contain all the details necessary for the application of customs measures and for the compilation of customs statistics.
3. They have to be signed by the declarant.
4. The Director General of Customs, or his representative, determines the form of the entries, their content and any appropriate appendices. In certain cases, he can authorize the replacement of the written entry by a verbal entry.

Article 78. When several articles are listed on the same entry, each article is deemed to have been the subject of a separate entry.

Article 79. In formal entries, several closed packages bundled together in any way whatsoever may not be declared as a single unit.

Article 80.

1. Persons entitled to submit formal entries, but lacking the elements required to draft them, may be authorized to examine the goods pre-entry and to take samples therefrom. In such case, they must provide Customs with a provisional declaration which may not, under any circumstances, relieve them of the need to submit the official formal entry.
2. Any action which may affect the presentation of the goods that have been the subject of a provisional declaration is prohibited.
3. The form of the provisional declarations and the conditions under which the advance examination of the goods may take place are determined by decisions of the Director General of Customs or his representative.

Article 81.

1. Customs officials shall promptly register any formal entries they deem acceptable.
2. Formal entries irregular in form or which are not submitted with other compulsory documents are deemed unacceptable.

Article 82.

1. Post-registration, formal entries may no longer be changed; they become official documents linking the declarant to Customs;
2. Nevertheless, on the day on which the formal entry is submitted, but before the document is checked, the declarants may rectify any material errors such as certain information having been entered in the wrong part of the document. Such changes concern only the weight, number, measurement and value given on the formal entry providing they represent the same number of parcels displaying the same marks and numbers as those previously listed as well as the same kinds of goods.

CHAPTER III

VERIFICATION OF GOODS

**CHAPTER IV
ASSESSMENT AND PAYMENT OF DUTIES AND TAXES**

**Section I
Assessment of duties and taxes**

Article 90. Unless the transitory provisions listed in Article 16 above are applied, the duties and taxes to be collected are those valid on the date on which the formal entry is registered.

Article 91. The duties and taxes imposable on each article in a simple formal entry are rounded down to the nearest franc.

**Section II
Cash payment**

Article 92.

1. The duties and taxes assessed by Customs are to be settled in cash;
2. Officials responsible for collecting the duties and taxes are required to provide receipts therefor;
3. The registers showing the duties and taxes paid may comprise leaves produced and bound by mechanographical procedures.

Article 93.

1. No duty or taxes are due on goods deemed to be abandoned, henceforth considered Customs' property;
2. Goods deemed to be abandoned by Customs are sold by the latter at a public auction under the same conditions as goods abandoned by transaction.

**Section III
Duty and tax credits**

Article 94.

1. Liable parties may be asked to submit duly guaranteed bonds whose settlement date is fixed by the Minister with responsibility for Customs for the payment of duties and taxes recovered by Customs;
2. Bonds will be refused when the sum payable per statement amounts to less than FMG 20 000;
3. Credit interest is payable on bonds, as is a special discount, the rates of which are set by decrees of the Minister with responsibility for Customs;
4. The amounts of the special discount that are to be distributed between Treasury and Customs is set by decree of the Minister with responsibility for Customs.

**CHAPTER V
WITHDRAWAL OF GOODS**

**Section I
General rules**

Article 95.

1. No item can be removed from customshouses unless the duties and taxes – other than VAT – have been paid, consigned or guaranteed.
2. Goods may not be withdrawn without the prior approval of Customs.
3. Once authorization is given, the goods must be withdrawn.

**Section II
Withdrawal credit**

Article 96.

1. Customs officers may authorize release of the goods as and when they are verified, and prior to assessment and payment of the duties and taxes due, on submission of a bond, on the part of the taxpayers, to pay a remittance whose rate is fixed by decree of the Minister with responsibility for Customs.
2. The distribution of the special discount between Treasury and Customs is set by decree of the Minister with responsibility for Customs.

**DIVISION V
SUSPENSIVE CUSTOMS TREATMENT AND TEMPORARY EXPORT**

**CHAPTER V
TEMPORARY IMPORT**

Article 146.

1. (Law No. 2001-029 of 4 January 2002, FL 2002) By the terms established in this Chapter and by decree of the Minister responsible for Customs on proposal from or with the agreement of the Minister for Industry, it is agreed that the duties, taxes and prohibitions as well as prohibitory measures governing temporary import shall be wholly or partially suspended in the case of any imported goods intended for re-export for:
 - a) conversion or further transformation on Customs territory, or

- b) for use as they stand.
2. (Law No. 2000-024 of 5 January 2001 – FL 2001) In the cases below, the Director General of Customs may grant authorization for temporary import or delegate power to the director of customs legislation and statistics, who, in turn, may entrust the task to the head of the department in charge of customs legislation and regulations (*Service Chargé de la Législation et de la Régementation des Douanes - SLRD*):
- Application to import objects for repairs, tests or experiments;
 - Application to import materials for public works (for example, civil engineering)
 - Application for import of an individual and exceptional nature not likely to be generalised;
 - Application to import packaging for wrapping goods for export;
 - Application to import packaging (with its contents) to be re-exported empty.
 - Application to import materials and motor vehicles within the framework of an agreement or convention drawn up between a foreign country and Madagascar;
 - (Law No. 2000-024 of 5 January 2001 – FL 2001) Application to import materials, equipment and/or inputs for use at international exhibitions. The decree or decision granting temporary import establishes clearly the duration thereof.
3. The decree or decision granting temporary import may set the particular conditions for the operation and may, in particular, make the resolution of release dependent upon the compulsory re-export of goods to given countries.

Article 147. To obtain temporary import, importers must sign a bond by which they undertake to:

- a. reexport or transfer temporarily imported goods to a warehouse within six months;
- b. fulfil the obligations of regulations governing temporary import and accept the applicable sanctions in cases of a breach of regulation or failure to settle payment.

Article 148. The findings of the official State laboratories concerning the composition of goods submitted for release from the temporary import bond are final.

Article 149. Transporters must justify, within the deadline, and by the production of a customs certificate issued by the country of destination, that the goods exported by air on resolution of release of temporary import, have left the customs territory.

Article 150.

- a. Subject to the provisions of paragraph b. below, whenever temporarily imported goods are not re-exported or transferred to warehouse, exceptional authorization can be given to regularize temporary import settlements, subject to payment of the duty valid on the date on which settlement was registered, incremented, if the duties and taxes have not been recorded, by the credit interest as laid down in Article 94.3 above calculated from this same date.
- b. For goods included in Article 146, paragraph 1.b above and re-exported or transferred to warehouse, temporary import necessitates payment of any duties and taxes due on a fraction of the value defined in the decision.
- c. (Law No. 2000-024 of 5 January 2001 – FL 2001) Importers are officially prohibited from diverting goods granted temporary import from their official destination; any breach of this regulation shall be sanctionable as per the terms of Article 288/4 of this Code.

Division VI CUSTOMS WAREHOUSE

DIVISION VII SPECIAL OPERATIONS

CHAPTER ONE DUTY-FREE IMPORT

Article 163.

1. Contrary to Articles 6, 7 and 10 above, imports that are totally or partially free of duty and taxes apart from any operations comprised in agreements between other countries and Madagascar may be authorized in the case of:
 - a. goods originating in the customs territory or previously imported against payment of import duties and taxes, having been brought back from abroad;
 - b. consignments for consular services;
 - c. consignments for the Red Cross and legally-constituted charitable organizations officially recognised as being in the public interest;
 - d. exceptional consignments of a non-commercial nature;
 - e. (repealed by the Finance Law of 1997);
 - f. (repealed by Law No. 96-015 of 13 August 1996);
 - g. (FL 90-027 of 13 December 1990) specific materials and products for research institutions and institutions involved in the processing of hydrocarbon products, bitumens, asphalts and bituminous minerals;
 - h. (FL 99-032 of 3 February 2000: OJ No. 2626 of 9 February 2000, p. 683) donations from a city council and/or collectivity through regular decentralized cooperation in materials and equipment, for decentralized bodies (autonomous provinces, regions, communes) and businesses and/or public bodies and deemed to be, *sui generis*, of public interest, excluding petroleum products and certain consumer goods;
 - ij. (Law No. 2000-024 of 5 January 2001 – FL 2001) Materials, equipment and consumables, excluding petroleum products, required to operate the materials and equipment intended for humanitarian aid and non-government organizations (NGOs), provided:
 - either
 - they are co-signatories to a bilateral and/or multilateral contract with donor countries or with donor countries forming part of a multilateral organization recognized by the beneficiary country;
 - they have been in Madagascar for at least five years;
 - they have submitted a moral and financial report covering the last three years for examination by the fiscal and customs administrations ;
 - or

- that they are an association or NGO declared as being beneficial to the public by decree presented by the Minister of the Interior and stamped by the appropriate Ministry involved in technical matters.
- k. (Order No. 2002-005 of 19 December 2002, FL 2003) Donations of medicaments imported through charitable organizations, authorized by the Minister for Public Health.
- 2. The conditions governing the application of this Article are fixed by decrees of the Minister with responsibility for Customs. Such decrees can, in particular, determine the list of each category of beneficiary, and subject duty-free imports to the terms of paragraph 1.b above, provided there is reciprocity on the part of foreign countries, and decide that any objects imported duty-free may not be sold, given away or exported to other destinations for a given period.
- 3. (FL 99-032 of 3 February 2000: OJ No. 2626 of 9 February 2000, p. 683)
 - a) The conditions governing the application of this Article are fixed by decrees of the Minister of Finance. Such decrees can, in particular, determine each category of beneficiary and subject duty-free imports to the terms of paragraph 1.b above, provided there is reciprocity on the part of foreign countries, and decide that any objects imported duty-free may not be sold, given away or exported to other destinations for a given period.
 - b) Any operation mentioned in paragraphs h and ij above has to be stamped "No objections" by both the Ministry responsible for decentralization and the Ministry responsible for Customs and Taxes; it should be approved by a restricted interministerial committee whose creation and modus operandi are fixed by legislation.
 - c) An official text from the Minister with responsibility for Customs shall determine the exhaustive list of materials, equipment and/or consumables indicated in sub-paragraphs 1h and 1j.

Article 163 (2) (Law No. 96-003 of 15 March 1996, FL 96) Following a natural disaster, the Minister of Finances and the Budget may, under exceptional circumstances, authorize whole or partial duty-free import of any operation of a non-commercial nature intended for the State or decentralized body.

Article 163 (3). On import, and within the framework of the Cross-Border Initiative (*l'Initiative Transfrontalière* (ITF)), customs duty and import tax were reduced by 80% in January 1999 and by 100% in January 2000 in the case of goods exported from countries of the Indian Ocean Commission and reduced by 90% in October 1998 and by 100% in 2000 in the case of goods exported from the Common Market for Eastern and Southern Africa (COMESA) provided there was reciprocity and alignment of the rates of each Member State's import duties and taxes.

CHAPTER II SUPPLIES FOR SHIPS, BOATS AND AIRCRAFT

Section I Special provisions for ships and boats

Article 164. Hydrocarbon products and coal used by ocean-going vessels or coastal shipping are exempt from import duties and taxes.

Article 165.

1. On-board supplies and provisions – no more than necessary – carried by ships and boats coming from other countries or operating in coastal shipping are not subject to import duties and taxes provided such goods remain on board.
2. Such on-board supplies and provisions may only be unloaded onto customs territory following submission of formal entry and settlement of the required duties and taxes.

Article 166.

1. The on-board supplies and provisions on ships and boats bound for other countries or occupied in coastal shipping are liable to export duties and taxes, but liable to export prohibitions only if the measures in paragraphs 2 and 3 below are applied.
2. If the quantities of goods prohibited from export but required to be loaded seem excessive, in respect of the number of crew and passengers and of the estimated journey time, Customs is entitled to require the shipowner or captain to have the quantities ascertained by a local judge.
3. In all cases, the number of crew, passengers, quantities and type of supplies loaded should be indicated on the loading permit which has to be stamped by customs officials.

Article 167. Any on-board supplies and provisions loaded at a port other than the port of departure shall be mentioned on the embarkation permit where it is difficult to determine whether the provisions of the previous Article apply.

Article 168. Ships and boats other than ocean-going vessels or coastal shipping may not take on board hydrocarbon products, coal, supplies or any onboard provisions other than those supplied locally; such operations are not liable to duties and taxes nor to export prohibitions.

Section II Special provisions for aircraft

Article 169. Hydrocarbon products for use in any military or civil aircraft flying outside Malagasy airspace are exempt from import duties and taxes.

Article 169 (2). (Law No. 2001-029 of 4 January 2002, FL 2002) Any equipment, material or goods, currently suspended or having benefited from special treatment, and on which no duty and taxes have yet been paid following the end of a prescribed deadline, cannot be given away or sold without Customs' approval.

DIVISION VIII
**CIRCULATION AND DETENTION OF GOODS WITHIN THE CUSTOMS
TERRITORY**

DIVISION IX
TAXES COLLECTED BY CUSTOMS

CHAPTER I
IMPORT TAX

Article 174. - Import tax is levied upon arrival on the customs territory of goods from any other country.

It is established within the conditions laid down in Articles 3, 10 and 18 above. It is assessed and collected by customs officials under the conditions and with respect to the rules drawn up in this Code.

Article 175. (Repealed by Law No. 90-027 of 13 December 1990).

CHAPTER II
EXCISE DUTY

Article 176. Certain products consumed in the customs territory, irrespective of whether they have been imported, harvested or manufactured, are liable to excise duty.

This tax is established within the conditions laid down in Articles 3, 10 and 18 above.

Excise duty on imports is assessed and collected by customs officials under the conditions and with respect to the rules established by this Code.

Article 177. In addition to the imports mentioned in Article 163 of this Code, the following may be exempted from excise duty (DA - *Droits d'Accises*) on imports:

1. Goods used in the manufacture of goods liable to excise duty;
2. Goods placed in the hands of the Tax Office or the RMMF under the bond system. These services will then collect the excise duty in strict application of the rules;
3. Unfinished or semi-manufactured factory goods, imported for further working, subsequently enabling the local workforce to finalize assembly or manufacture of goods;
4. Certain aircraft, and their parts, petroleum-based products and certain chemical products used for supplying such aircraft, the fixed material used for technical equipment at airfields and for runway lighting on aerial navigation lines;
5. Whole engines for tractors, parts and special tyres for tractors, provided they are used in farming or forestry;
6. Materials and products for institutions doing research on, and using, liquid or gaseous hydrocarbon products, bitumens, asphalts and bituminous minerals;
7. Materials enabling companies involved in the excavation, separation and processing of useful minerals from beach sand (monazite, ilmenite, zircon) to carry out installation and processing jobs;
8. Materials of any origin required for the creation of approved companies should the latter be co-signatories to an agreement involving the implementation of social and economic development plans;
9. The raw materials, manufactured or semi-manufactured goods which have to be imported for the manufacture and packaging of goods made by the approved companies referred to in 8 above;
10. Natural alcohol used for preparing medicaments or by sanitary or scientific establishments, and ethyl alcohol denatured in accordance with regulations.

(Law No. 93-002 of 7 January 1994, OJ No. 2224 of 11 January 1994) The conditions under which this Article applies are set by decree of the Minister with responsibility for Customs. These decrees determine, when necessary, categories that shall be exempt.

Article 178. Charges due to the *comptoir général d'achat et de vente du tabac* (general service for buying and selling tobacco) on manufactured tobacco imported by private individuals, is assessed and collected by customs officials under the same conditions and rules as consumer tax, with which it is cumulatively collected.

CHAPTER III
EXPORT DUTY

Article 179. Certain goods made in the customs territory and declared for export are liable, regardless of their destination, to export duty.

This duty is established within the conditions laid down in Articles 3, 10 and 18 above.

It is assessed and collected by customs officials under the conditions and with respect to the rules drawn up in this Code.

Approved companies that are co-signatories to an agreement for the implementation of the economic and social development plans are entitled to total or partial exemption from export duty applicable to goods that they have produced or manufactured themselves. The approval decisions shall establish the percentage of export duty reduction granted to each company.

CHAPTER IV VALUE ADDED TAX

Article 180. Value Added Tax (VAT) shall be levied as shall, if necessary, a higher rate of the same tax on imports (irrespective of their origin and source) in accordance with the customs duty and tax tariff.

It is assessed and collected by customs officials under the conditions and rules laid down in this Code. It is settled in cash and is thus not subject to customs credit.

CHAPTER V NAVIGATION DUTY

Articles 181, 182 and 182 (2). (Repealed by Law No. 93-002 of 7 January 1994, LL 94, OJ No. 8224 of 11 September 1994).

Article 183. A global navigation duty shall be levied on ships docking from another country, as per the conditions laid out in Articles 3 and 10 above.

It is assessed and collected by customs officials under the conditions and the rules laid down in this Code.

The rate of duty is set at MGF 90 per net registered tonne and per voyage.

The rate is reduced by half for ships docking in ballast and setting sail loaded, or docking loaded and setting sail in ballast. Any ship whose load does not exceed one twentieth of its operating capacity by volume is deemed as being in ballast. Any captain wishing to benefit from the reduced rate has to submit a request to the collector of customs, producing all useful proofs and making his ship available for any visit deemed necessary.

For the measures above to be applied, a voyage is considered to be all of the dockings of a ship in the ports of the customs territory or in the ports of Comoros during a "round trip". During this voyage, the itinerary may comprise one or more stopovers in the ports of Reunion, Mauritius and its Dependencies, of the Southern African Union, Mozambique, Tanganyika, Kenya or Zanzibar and Pemba, between dockings in Madagascar.

Ships navigating only between the ports of the customs territory or Comoros have to pay an annual duty of MGF 180 per net registered tonne. This duty, assessed in accordance with the captain's declaration, is payable at the beginning of the year, by the customs director at the customs office. No other navigation duty is required if the coastal vessel completes, during the civil year, no more than ten voyages to ports in Reunion, Mauritius and its Dependencies, the Southern African Union, Mozambique, Tanganyika, Kenya or Zanzibar and Pemba or in more than one of these countries. If a vessel benefiting from annual duty completes, during the civil year, more than ten voyages to the countries listed above, or any other voyage to another country, the duty mentioned in the first paragraph of this Article shall be payable at the port of destination, following the return to a port in the customs territory.

Should, for any reason whatsoever, the ship remain moored in a port for six consecutive months of the year, the party liable to duty is entitled to reimbursement of half of the duty paid.

The dutiable tonnage is the net registered tonnage, as indicated in the ship's official documents, rounded off to the nearest ten tons. Within twenty-four hours of the ship's arrival, the captain (or his representative on dry land) has to submit to Customs a declaration in compliance with the standard form established by the Director of Customs, including all the information necessary to assess the duty.

The ship and its load are liable to payment of navigation duty, which has to be guaranteed or settled directly upon docking in the first port of entry in Madagascar. However, ships arriving in ballast or with a full cargo of coal may, if they have taken on cargo, settle at the port of exit.

Article 184. The following are exempt from navigation duty:

1. warships (including hospital ships) of any nationality;
2. vessels navigating only within ports and harbours;
3. ships docking and setting sail in ballast;
4. ships putting in to port and performing no commercial operation other than victualling or unloading or loading required by the state of the ship;
5. ships arriving with a full cargo of coal and leaving in ballast;
6. pleasure boats and cruise ships.

CHAPTER VI TOLLS

Articles 185, 186 and 187. (Repealed)

CHAPTER VII OTHER DUTIES AND TAXES

Article 188. Once the duties and taxes have been assessed by the competent services, it is incumbent upon Customs to collect or guarantee collection of all import and export duty and taxes required, in particular:

- verification, sealing and expertise taxes imposed by the packaging control service;
- inspection and safety duty;
- maritime health duties.

Customs may also ensure the collection of stamp duty, in particular on bills of lading.

Article 188 (2) (new) (FL 99-032 of 3 February 2000) : OJ No. 2626 of 9 February 2000, p. 683) Customs is entitled to collect on its own behalf customs stamp duty. This tax shall be levied at a rate of 1% on all imports and calculated on the same basis as the customs duty and import tax given in the import tariff. Profit from this tax is for:

- the purchase and maintenance of the means used by Customs to seek, unveil and suppress fraud, as well as the cost of these actions the details of which are defined by decree;

- the acquisition of land and buildings for offices and housing for customs officials, for conversions of, and extensions to, said buildings;
- the acquisition of office furniture, material and technical equipment;
- the acquisition of didactic and training materials;
- training, courses and retraining for staff;
- materials and logistics maintenance.

Article 188 (3) (FL 99-032 of 3 February 2000): OJ No. 2626 of 9 February 2000, p. 683). - A Statistical tax on Imports (TSI) is levied upon importation to the customs territory of goods of any origin, calculated on the same basis as the excise duty and import tax mentioned in the import tariff. This does not apply to goods listed by decree of the Minister with responsibility for Customs.

This tax is levied at a rate of 2% to ensure revenue for the Madagascar State budget.

DIVISION X **DISPUTES**

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions.
2. a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - c) When goods cannot be classified by reference to 3 a) or b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein :
 - a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - b) Subject to the provisions of Rule 5 a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Abbreviations used in the customs duty tariff

CD: Customs duty
IT: Import Tax
ED: Excise duty
VAT: Value Added Tax
ExpD: Export Duty

**SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS**

NOTES

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

**CHAPTER 1
LIVE ANIMALS**

NOTE

1. This Chapter covers all live animals except:
 - a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 or 0307;
 - b) cultures of micro-organisms and other products of heading 3002; and
 - c) animals of heading 9508.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|------|------|
| 01.01 | Live horses, asses, mules and hinnies: | | | | | |
| 10 | - Pure-bred breeding animals: | | | | | |
| 10 | --- Horses | Free | 5 | Free | 20 | Free |
| 20 | --- Asses, mules and hinnies | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Horses | Free | 15 | Free | 20 | Free |
| 20 | --- Asses, mules and hinnies | Free | 15 | Free | 20 | Free |
| 01.02 | Live bovine animals: | | | | | |
| 10 00 | - Pure-bred breeding animals | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 15 | Free | 20 | Free |
| 01.03 | Live swine: | | | | | |
| 10 00 | - Pure-bred breeding animals | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Weighing less than 50 kg | Free | 15 | Free | 20 | Free |
| 92 00 | -- Weighing 50 kg or more | Free | 15 | Free | 20 | Free |
| 01.04 | Live sheep and goats: | | | | | |
| 10 | - Sheep: | | | | | |
| 10 | --- Pure-bred breeding animals | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| 20 | - Goats: | | | | | |
| 10 | --- Pure-bred breeding animals | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| 01.05 | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls: | | | | | |
| | - Weighing not more than 185 g: | | | | | |
| 11 | -- Fowls of the species <i>Gallus domesticus</i> : | | | | | |
| 10 | --- Pure-bred breeding animals | Free | 5 | Free | Free | Free |
| 90 | --- Other | Free | 15 | Free | Free | Free |
| 12 | -- Turkeys: | | | | | |
| 10 | --- Pure-bred breeding animals | Free | 5 | Free | Free | Free |
| 90 | --- Other | Free | 15 | Free | Free | Free |
| 19 00 | -- Other | Free | 15 | Free | Free | Free |
| | - Other | | | | | |
| 92 | -- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2 000 g | | | | | |
| 10 | --- Pure-bred breeding animals | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| 93 00 | -- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2 000 g | Free | 15 | Free | 20 | Free |
| 99 00 | -- Other | Free | 15 | Free | 20 | Free |
| 01.06 | Other live animals: | | | | | |
| | - Mammals: | | | | | |
| 11 | -- Primates: | | | | | |
| | --- Lemurs: | | | | | |
| 11 | ---- <i>Daubentonia madagascariensis</i> (Aye-Aye) | Free | 15 | Free | 20 | Free |
| 12 | ---- <i>Indris brevicaudatus</i> (Babakoto) | Free | 15 | Free | 20 | Free |
| 13 | ---- <i>Lemur rubriventer</i> (Soamiara), <i>Propithecus verreauxi</i> (Sifaka), <i>Propithecus diadema</i> (Simpona) | Free | 15 | Free | 20 | Free |

| | | | | | | |
|-------|---|------|----|------|----|------|
| 14 | ---- <i>Lemur variegatus</i> (Vankandana), <i>Haplemur simus</i> (Bokombolo), <i>Avahis laniger</i> (Avahy) | Free | 15 | Free | 20 | Free |
| 15 | ---- <i>Cheirogalus</i> (Hataka), <i>Phaner furcifer</i> (Valovy), <i>Microcebus coquereli</i> (Tsiki-Tsiky) | Free | 15 | Free | 20 | Free |
| 19 | ---- Other | Free | 15 | Free | 20 | Free |
| 12 | -- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>) | | | | | |
| 10 | --- <i>Halicore dugong</i> (Dugong) | Free | 15 | Free | 20 | Free |
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- <i>Euplenes especias</i> (Fanaloka), <i>Cryptoprocta fero</i> (Fosa) | | | | | |
| 20 | --- <i>Limnogale mergulus</i> (Tenrec) | Free | 15 | Free | 20 | Free |
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| 20 | - Reptiles (including snakes and turtles): | | | | | |
| 10 | --- <i>Testudo radiata</i> (Radiated tortoise), <i>Testudo hyniphora</i> (Sokatra) | Free | 15 | Free | 20 | Free |
| 20 | --- <i>Crocodilus niloticus</i> (Nile crocodile) | Free | 15 | Free | 20 | Free |
| 30 | --- <i>Serpents boïdés</i> (Serpents of the family <i>Boidae</i>) | Free | 15 | Free | 20 | Free |
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| | - Birds: | | | | | |
| 31 | -- Birds of prey: | | | | | |
| 10 | --- Of protected species | Free | 15 | Free | 20 | Free |
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| 32 | -- <i>Psittaciformes</i> (including parrots, parakeets, macaws and cockatoos): | | | | | |
| 10 | --- Of protected species | Free | 15 | Free | 20 | Free |
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| 39 00 | --- Other | Free | 15 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| | --- Animals of a kind used mainly for human consumption: | | | | | |
| 11 | ---- Domestic rabbits | Free | 15 | Free | 20 | Free |
| 12 | ---- Pigeons | Free | 15 | Free | 20 | Free |
| 19 | ---- Other: | Free | 15 | Free | 20 | Free |
| | ---- Other | | | | | |
| 91 | ---- Dogs, cats | Free | 15 | Free | 20 | Free |
| 99 | ---- Other | Free | 15 | Free | 20 | Free |

CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

NOTE

1. This Chapter does not cover:

- a) products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
- b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
- c) animal fat, other than products of heading 0209 (Chapter 15).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| 02.01 | Meat of bovine animals, fresh or chilled: | | | | | |
| 10 00 | - Carcasses or half-carcasses | 5 | 20 | Free | 20 | Free |
| 20 00 | - Other cuts with bone in | 5 | 20 | Free | 20 | Free |
| 30 00 | - Boneless | 5 | 20 | Free | 20 | Free |
| 02.02 | Meat of bovine animals, frozen: | | | | | |
| 10 00 | - Carcasses or half-carcasses | 5 | 20 | Free | 20 | Free |
| 20 00 | - Other cuts with bone in | 5 | 20 | Free | 20 | Free |
| 30 00 | - Boneless | 5 | 20 | Free | 20 | Free |
| 02.03 | Meat of swine, fresh, chilled or frozen: | | | | | |
| | - Fresh or chilled: | | | | | |
| 11 00 | -- Carcasses or half-carcasses | 5 | 20 | Free | 20 | Free |
| 12 00 | -- Hams, shoulders and cuts thereof, with bone in | 5 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Frozen: | | | | | |
| 21 00 | -- Carcasses or half-carcasses | 5 | 20 | Free | 20 | Free |
| 22 00 | -- Hams, shoulders and cuts thereof, with bone in: | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 02.04 | Meat of sheep or goats, fresh, chilled or frozen: | | | | | |
| 10 00 | - Carcasses and half-carcasses of lamb, fresh or chilled | 5 | 20 | Free | 20 | Free |
| | - Other meat of sheep, fresh or chilled: | | | | | |
| 21 00 | -- Carcasses or half-carcasses | 5 | 20 | Free | 20 | Free |
| 22 00 | -- Other cuts with bone in | 5 | 20 | Free | 20 | Free |
| 23 00 | -- Boneless | 5 | 20 | Free | 20 | Free |
| 30 00 | - Carcasses and half-carcasses of lamb, frozen | 5 | 20 | Free | 20 | Free |
| | - Other meat of sheep, frozen: | | | | | |
| 41 00 | -- Carcasses or half-carcasses | 5 | 20 | Free | 20 | Free |
| 42 00 | -- Other cuts with bone in | 5 | 20 | Free | 20 | Free |
| 43 00 | -- Boneless | 5 | 20 | Free | 20 | Free |
| 50 00 | - Meat of goats | 5 | 20 | Free | 20 | Free |
| 02.05 00 00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen | 5 | 20 | Free | 20 | Free |
| 02.06 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: | | | | | |
| 10 00 | - Of bovine animals, fresh or chilled | 5 | 20 | Free | 20 | Free |
| | - Of bovine animals, frozen: | | | | | |
| 21 00 | -- Tongues | 5 | 20 | Free | 20 | Free |
| 22 00 | -- Livers | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 30 00 | - Of swine, fresh or chilled | 5 | 20 | Free | 20 | Free |
| | - Of swine, frozen: | | | | | |
| 41 00 | -- Livers | 5 | 20 | Free | 20 | Free |
| 49 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 80 00 | - Other, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other, frozen | 5 | 20 | Free | 20 | Free |
| 02.07 | Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen: | | | | | |
| | - Of fowls of the species <i>Gallus domesticus</i> : | | | | | |
| 11 00 | -- Not cut in pieces, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 12 00 | -- Not cut in pieces, frozen | 5 | 20 | Free | 20 | Free |
| 13 00 | -- Cuts and offal, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 14 00 | -- Cuts and offal, frozen | 5 | 20 | Free | 20 | Free |
| | - Of turkeys: | | | | | |
| 24 00 | -- Not cut in pieces, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 25 00 | -- Not cut in pieces, frozen | 5 | 20 | Free | 20 | Free |
| 26 00 | -- Cuts and offal, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 27 00 | -- Cuts and offal, frozen | 5 | 20 | Free | 20 | Free |
| | - Of ducks, geese or guinea fowls: | | | | | |
| 32 00 | -- Not cut in pieces, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 33 00 | -- Not cut in pieces, frozen | 5 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| 34 00 | - - Fatty livers, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 35 00 | - - Other, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 36 00 | - - Other, frozen | 5 | 20 | Free | 20 | Free |
| 02.08 | Other meat and edible meat offal, fresh, chilled or frozen: | | | | | |
| 10 00 | - Of rabbits or hares | 5 | 20 | Free | 20 | Free |
| 20 00 | - Frogs' legs | 5 | 20 | Free | 20 | Free |
| 30 00 | - Of primates | 5 | 20 | Free | 20 | Free |
| 40 00 | - Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>) | 5 | 20 | Free | 20 | Free |
| 50 00 | - Reptiles (including snakes and turtles) | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 02.09 00 00 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked | 5 | 20 | Free | 20 | Free |
| 02.10 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal: | | | | | |
| | - Meat of swine: | | | | | |
| 11 00 | - - Hams, shoulders and cuts thereof, with bone in | 5 | 20 | Free | 20 | Free |
| 12 00 | - - Bellies (streaky) and cuts thereof | 5 | 20 | Free | 20 | Free |
| 19 00 | - - Other | 5 | 20 | Free | 20 | Free |
| 20 00 | - Meat of bovine animals | 5 | 20 | Free | 20 | Free |
| | - Other, including edible flours and meals of meat or meat offal: | | | | | |
| 91 00 | - Of primates | 5 | 20 | Free | 20 | Free |
| 92 00 | - Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>) | 5 | 20 | Free | 20 | Free |
| 93 00 | - Reptiles (including snakes and turtles) | 5 | 20 | Free | 20 | Free |
| 99 00 | - Other | 5 | 20 | Free | 20 | Free |

CHAPTER 3
FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

NOTES

1. This Chapter does not cover:
 - a) mammals of heading 0106;
 - b) meat of mammals of heading 0106 (heading 0208 or 0210);
 - c) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or
 - d) caviar or caviar substitutes prepared from fish eggs (heading 1604).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|----|------|-----|------|
| 03.01 | Live fish: | | | | | |
| 10 00 | - Ornamental fish | Free | 25 | Free | 20 | Free |
| | - Other live fish: | | | | | |
| 91 00 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>): | | | | | |
| 92 00 | -- Eels (<i>Anguilla spp.</i>) | 5 | 20 | Free | 20 | Free |
| 93 00 | -- Carp | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | Free | 25 | Free | 20 | Free |
| 03.02 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304: | | | | | |
| | - Salmonidae, excluding livers and roes: | | | | | |
| 11 00 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | Free | 25 | Free | 20 | Free |
| 12 00 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | Free | 25 | Free | 20 | Free |
| 19 00 | -- Other | Free | 25 | Free | 20 | Free |
| | - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: | | | | | |
| 21 00 | -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | Free | 25 | Free | 20 | Free |
| 22 00 | -- Plaice (<i>Pleuronectes platessa</i>) | Free | 25 | Free | 20 | Free |
| 23 00 | -- Sole (<i>Solea spp.</i>) | Free | 25 | Free | 20 | Free |
| 29 00 | -- Other | Free | 25 | Free | 20 | Free |
| | - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | | | | | |
| 31 00 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | Free | 25 | Free | 20 | Free |
| 32 00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | Free | 25 | Free | 20 | Free |
| 33 00 | -- Skipjack or stripe-bellied bonito | Free | 25 | Free | 20 | Free |
| 34 00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | Free | 25 | Free | 20 | Free |
| 35 00 | -- Bluefin tunas (<i>Thunnus thynnus</i>) | Free | 25 | Free | 20 | Free |
| 36 00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | Free | 25 | Free | 20 | Free |
| 39 00 | -- Other | Free | 25 | Free | 20 | Free |
| 40 00 | - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes | Free | 25 | Free | 20 | Free |
| 50 00 | - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes | Free | 25 | Free | 20 | Free |
| | - Other fish, excluding livers and roes: | | | | | |
| 61 00 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>) sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>) | Free | 25 | Free | 20 | Free |
| 62 00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | Free | 25 | Free | 20 | Free |
| 63 00 | -- Coalfish (<i>Pollachius virens</i>) | Free | 25 | Free | 20 | Free |
| 64 00 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | Free | 25 | Free | 20 | Free |
| 65 00 | -- Dogfish and other sharks | Free | 25 | Free | 20 | Free |
| 66 00 | -- Eels (<i>Anguilla spp.</i>) | Free | 25 | Free | 20 | Free |
| 69 00 | -- Other | Free | 25 | Free | 20 | Free |
| 70 00 | - Livers and roes | Free | 25 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|-----|------|
| 03.03 | Fish, frozen, excluding fish fillets and other fish meat of heading 0304: | | | | | |
| | - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes: | | | | | |
| 11 00 | -- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>) | Free | 25 | Free | 20 | Free |
| 19 00 | -- Other | Free | 25 | Free | 20 | Free |
| | - Other salmonidae, excluding livers and roes: | | | | | |
| 21 00 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | Free | 25 | Free | 20 | Free |
| 22 00 | -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | Free | 25 | Free | 20 | Free |
| 29 00 | -- Other | Free | 25 | Free | 20 | Free |
| | - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: | | | | | |
| 31 00 | -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | Free | 25 | Free | 20 | Free |
| 32 00 | -- Plaice (<i>Pleuronectes platessa</i>) | Free | 25 | Free | 20 | Free |
| 33 00 | -- Sole (<i>Solea spp.</i>) | Free | 25 | Free | 20 | Free |
| 39 00 | -- Other | Free | 25 | Free | 20 | Free |
| | - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: | | | | | |
| 41 00 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | Free | 25 | Free | 20 | Free |
| 42 00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | Free | 25 | Free | 20 | Free |
| 43 00 | -- Skipjack or stripe-bellied bonito | Free | 25 | Free | 20 | Free |
| 44 00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | Free | 25 | Free | 20 | Free |
| 45 00 | -- Bluefin tunas (<i>Thunnus thynnus</i>) | Free | 25 | Free | 20 | Free |
| 46 00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | Free | 25 | Free | 20 | Free |
| 49 00 | -- Other | Free | 25 | Free | 20 | Free |
| 50 00 | - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes | Free | 25 | Free | 20 | Free |
| 60 00 | - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes | Free | 25 | Free | 20 | Free |
| | - Other fish, excluding livers and roes: | | | | | |
| 71 00 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>) sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>) | Free | 25 | Free | 20 | Free |
| 72 00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | Free | 25 | Free | 20 | Free |
| 73 00 | -- Coalfish (<i>Pollachius virens</i>) | Free | 25 | Free | 20 | Free |
| 74 00 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | Free | 25 | Free | 20 | Free |
| 75 00 | -- Dogfish and other sharks | Free | 25 | Free | 20 | Free |
| 76 00 | -- Eels (<i>Anguilla spp.</i>) | Free | 25 | Free | 20 | Free |
| 77 00 | -- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>) | Free | 25 | Free | 20 | Free |
| 78 00 | -- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>) | Free | 25 | Free | 20 | Free |
| 79 00 | -- Other | Free | 25 | Free | 20 | Free |
| 80 00 | - Livers and roes | Free | 25 | Free | 20 | Free |
| 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen: | | | | | |
| 10 00 | - Fresh or chilled | Free | 25 | Free | 20 | Free |
| 20 00 | - Frozen fillets | Free | 25 | Free | 20 | Free |
| 90 00 | - Other | Free | 25 | Free | 20 | Free |
| 03.05 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption: | | | | | |
| 10 00 | - Flours, meals and pellets of fish, fit for human consumption | 5 | 20 | Free | 20 | Free |
| 20 00 | - Livers and roes of fish, dried, smoked, salted or in brine | 5 | 20 | Free | 20 | Free |
| 30 00 | - Fish fillets, dried, salted or in brine, but not smoked | 5 | 20 | Free | 20 | Free |
| | - Smoked fish, including fillets: | | | | | |
| 41 00 | -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | 5 | 20 | Free | 20 | Free |
| 42 00 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | 5 | 20 | Free | 20 | Free |
| 49 00 | -- Other | 5 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|----|------|-----|------|
| 51 00 | - Dried fish, whether or not salted but not smoked: -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | 5 | 20 | Free | 20 | Free |
| 59 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 61 00 | - Fish, salted but not dried or smoked and fish in brine: -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | Free | 25 | Free | 20 | Free |
| 62 00 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Free | 25 | Free | 20 | Free |
| 63 00 | -- Anchovies (<i>Engraulis spp.</i>) | 5 | 20 | Free | 20 | Free |
| 69 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption: | | | | | |
| | - Frozen: | | | | | |
| 11 00 | -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>) | 5 | 20 | Free | 20 | Free |
| 12 00 | -- Lobsters (<i>Homarus spp.</i>) | 5 | 20 | Free | 20 | Free |
| 13 00 | -- Shrimps and prawns | 5 | 20 | Free | 20 | Free |
| 14 00 | -- Crabs | 5 | 20 | Free | 20 | Free |
| 19 00 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption | 5 | 20 | Free | 20 | Free |
| | - Not frozen: | | | | | |
| 21 00 | -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>) | 5 | 20 | Free | 20 | Free |
| 22 00 | -- Lobsters (<i>Homarus spp.</i>) | 5 | 20 | Free | 20 | Free |
| 23 00 | -- Shrimps and prawns | 5 | 20 | Free | 20 | Free |
| 24 00 | -- Crabs | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption | 5 | 20 | Free | 20 | Free |
| 03.07 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: | | | | | |
| 10 00 | - Oysters - Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> : | 5 | 20 | Free | 20 | Free |
| 21 00 | -- Live, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>): | | | | | |
| 31 00 | -- Live, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiolo spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>): | | | | | |
| 41 00 | -- Live, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 49 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Octopus (<i>Octopus spp.</i>): | | | | | |
| 51 00 | -- Live, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 59 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 60 00 | - Snails, other than sea snails - Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: | 5 | 20 | Free | 20 | Free |
| 91 00 | -- Live, fresh or chilled | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 20 | Free | 20 | Free |

CHAPTER 4
DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;
EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 0405:
 - a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralizing salts and cultures of harmless lactic-acid-producing bacteria.
 - b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 0406 provided that they have the three following characteristics:
 - a) a milkfat content, by weight of the dry matter, of 5% or more;
 - b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
 - a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 1702); or
 - b) albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502) or globulins (heading 3504).

SUBHEADING NOTES

1. For the purposes of subheading 0404 10, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405 10 the term "butter" does not include dehydrated butter or ghee (subheading 0405 90).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|----|------|-----|------|
| 04.01 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter: | | | | | |
| 10 00 | - Of a fat content, by weight, not exceeding 1% | 5 | 20 | Free | 20 | Free |
| 20 00 | - Of a fat content, by weight, exceeding 1% but not exceeding 6% | 5 | 20 | Free | 20 | Free |
| 30 00 | - Of a fat content, by weight, exceeding 6% | 5 | 20 | Free | 20 | Free |
| 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter: | | | | | |
| 10 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%: | | | | | |
| 10 | --- Dietetic milk for infant use, put up for retail sale | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Put up in containers of 25 kg or more ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 99 | ---- Other | 5 | 20 | Free | 20 | Free |
| | - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: | | | | | |
| 21 | -- Not containing added sugar or other sweetening matter | | | | | |
| 10 | --- Dietetic milk for infant use, put up for retail sale | Free | 5 | Free | 20 | Free |
| 20 | --- Milk and cream, put up in containers of 25 kg or more ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| | --- Other: | | | | | |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 29 | -- Other: | | | | | |
| 10 | --- Dietetic milk for infant use, put up for retail sale | 5 | 10 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Not containing added sugar or other sweetening matter | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 25 | Free | 20 | Free |
| 04.03 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: | | | | | |
| 10 00 | - Yogurt | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|------|------|
| 04.04 | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included: | | | | | |
| 10 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter: | | | | | |
| 10 | --- Powdered, put up in containers of 25 kg or more ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 04.05 | Butter and other fats and oils derived from milk; dairy spreads: | | | | | |
| 10 00 | - Butter | 5 | 20 | Free | 20 | Free |
| 20 00 | - Dairy spreads | 5 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Ghee | 5 | 20 | Free | 20 | Free |
| 20 | --- Anhydrous milk | 5 | Free | Free | 20 | Free |
| 30 | --- Milk fats, put up in drums of 200 litres or more ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |
| 04.06 | Cheese and curd: | | | | | |
| 10 00 | - Fresh (unripened or uncured) cheese, including whey cheese, and curd | 10 | 15 | Free | 20 | Free |
| 20 00 | - Grated or powdered cheese, of all kinds | 10 | 15 | Free | 20 | Free |
| 30 00 | - Processed cheese, not grated or powdered | 10 | 15 | Free | 20 | Free |
| 40 00 | - Blue-veined cheese | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other cheese | 10 | 15 | Free | 20 | Free |
| 04.07 00 | Birds' eggs, in shell, fresh, preserved or cooked: | | | | | |
| 10 | --- Eggs for hatching | Free | 5 | Free | Free | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 04.08 | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter: | | | | | |
| | - Egg yolks: | | | | | |
| 11 | -- Dried: | | | | | |
| 10 | --- Powdered, for use as an ingredient in biscuit-making ⁽²⁾ | Free | 5 | Free | Free | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 19 00 | -- Other: | | | | | |
| 91 | --- Dried: | | | | | |
| 10 | --- Powdered, for use as an ingredient in biscuit-making ⁽²⁾ | Free | 5 | Free | Free | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 04.09 00 00 | Natural honey | 5 | 20 | Free | 20 | Free |
| 04.10 00 00 | Edible products of animal origin, not elsewhere specified or included | 10 | 15 | Free | 20 | Free |

Footnotes

⁽¹⁾ Classification in sub-divisions 04.02 10 91, 04.02 21 20, 04.04 10 10 and 04.05 90 10 is dependent on goods being:

- used solely as raw materials and ingredients in the dairy and other food industries; *and*
- put up in containers holding not less than 25 kg; *and*
- imported directly by the industries in question.

⁽²⁾ Classification in sub-divisions 04.08 11 10 and 04.08 91 10 is dependent on goods being:

- used solely as raw materials and ingredients in the dairy and other food industries; *and*
- put into containers holding not less than 25 kg; *and*
- imported directly by the industries in question.

CHAPTER 5
PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover:
 - a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - b) hides or skins (including furskins) other than goods of heading 0505 and parings and similar waste of raw hides or skins of heading 0511 (Chapter 41 or 43);
 - c) animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - d) prepared knots or tufts for broom or brush making (heading 9603).
2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-------------|---|------|----|------|------|------|
| 05.01 00 00 | Human hair, unworked, whether or not washed or scoured; waste of human hair | Free | 5 | Free | 20 | Free |
| 05.02 | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair: | | | | | |
| 10 00 | - Pigs', hogs' or boars' bristles and hair and waste thereof | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 05.03 00 00 | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material | Free | 5 | Free | 20 | Free |
| 05.04 00 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked: | | | | | |
| 10 | - - - Unfit for human consumption | Free | 5 | Free | 20 | Free |
| 20 | - - - Fit for human consumption | Free | 5 | Free | 20 | Free |
| 05.05 | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers: | | | | | |
| 10 00 | - Feathers of a kind used for stuffing; down | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 05.06 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products: | | | | | |
| 10 00 | - Ossein and bones treated with acid | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 05.07 | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products: | | | | | |
| 10 00 | - Ivory; ivory powder and waste | Free | 25 | Free | 20 | Free |
| 90 00 | - Other | Free | 25 | Free | 20 | Free |
| 05.08 00 00 | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof | Free | 25 | Free | 20 | Free |
| 05.09 00 00 | Natural sponges of animal origin | Free | 5 | Free | 20 | Free |
| 05.10 00 00 | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved | Free | 5 | Free | 20 | Free |
| 05.11 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption: | | | | | |
| 10 00 | - Bovine semen | Free | 5 | Free | Free | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-------|---|------|----|------|------|------|
| 91 | - Other: -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3: | | | | | |
| 10 | --- Inedible eggs and roes of fish or crustaceans, live, fertilized, for breeding | Free | 5 | Free | Free | Free |
| 20 | --- Animal embryos, live, frozen, for transplanting into a recipient mother | Free | 5 | Free | Free | Free |
| 30 | --- Other animal semen, not fit for consumption, for breeding | Free | 5 | Free | Free | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |

SECTION II VEGETABLE PRODUCTS

NOTE

1. In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 6 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

NOTES

1. Subject to the second part of heading 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|-----|------|
| 06.01 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots of heading 12.12: | | | | | |
| 10 00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | Free | 5 | Free | 20 | Free |
| 20 00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots | Free | 5 | Free | 20 | Free |
| 06.02 | Other live plants (including their roots), cuttings and slips; mushroom spawn: | | | | | |
| 10 | - Unrooted cuttings and slips: | | | | | |
| 11 | --- Unrooted cuttings and slips of the orchid <i>Aeranthes henrichii</i> | Free | 5 | Free | 20 | Free |
| 12 | --- Unrooted cuttings and slips of the orchid <i>Angraecum léonis</i> | Free | 5 | Free | 20 | Free |
| 13 | --- Unrooted cuttings and slips of the orchid <i>Cymbidiella rhodochilla</i> | Free | 5 | Free | 20 | Free |
| 14 | --- Unrooted cuttings and slips of the orchid <i>Cymbidiella humboldtii</i> | Free | 5 | Free | 20 | Free |
| 15 | --- Unrooted cuttings and slips of the orchid <i>Eulophiella roemploeriana</i> | Free | 5 | Free | 20 | Free |
| 16 | --- Unrooted cuttings and slips of orchids of the species <i>Grommangis spp.</i> | Free | 5 | Free | 20 | Free |
| 17 | --- Unrooted cuttings and slips of the orchid <i>Eulophiella Elizabethae</i> | Free | 5 | Free | 20 | Free |
| 18 | --- Unrooted cuttings and slips of the orchid <i>Eulophiella parrieri</i> | Free | 5 | Free | 20 | Free |
| 19 | --- Other unrooted cuttings and slips | Free | 5 | Free | 20 | Free |
| 20 00 | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | Free | 5 | Free | 20 | Free |
| 30 00 | - Rhododendrons and azaleas, grafted or not | Free | 5 | Free | 20 | Free |
| 40 00 | - Roses, grafted or not | Free | 5 | Free | 20 | Free |
| 90 | - Other | | | | | |
| | --- Orchids, grafted or not: | | | | | |
| 11 | ---- <i>Aeranthes henrichii</i> , grafted or not | Free | 5 | Free | 20 | Free |
| 12 | ---- <i>Angraecum léonis</i> , grafted or not | Free | 5 | Free | 20 | Free |
| 13 | ---- <i>Cymbidiella rhodochilla</i> , grafted or not | Free | 5 | Free | 20 | Free |
| 14 | ---- <i>Cymbidiella humboldtii</i> , grafted or not | Free | 5 | Free | 20 | Free |
| 15 | ---- <i>Eulophiella roemploeriana</i> , grafted or not | Free | 5 | Free | 20 | Free |
| 16 | ---- Orchids of the species <i>Grommangis spp.</i> ; grafted or not | Free | 5 | Free | 20 | Free |
| 17 | ---- <i>Eulophiella Elizabethae</i> , grafted or not | Free | 5 | Free | 20 | Free |
| 18 | ---- <i>Eulophiella parrieri</i> , grafted or not | Free | 5 | Free | 20 | Free |
| 19 | ---- Other orchids, grafted or not | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 06.03 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: | | | | | |
| 10 00 | - Fresh | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|----|------|-----|------|
| 06.04 | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: | | | | | |
| 10 00 | - Mosses and lichens | 5 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Fresh | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 20 | Free | 20 | Free |

CHAPTER 7
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTES

1. This Chapter does not cover forage products of heading 1214.
2. In headings 0709, 0710, 0711 and 0712 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than:
 - a) dried leguminous vegetables, shelled (heading 0713);
 - b) sweet corn in the forms specified in headings 1102 to 1104;
 - c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
 - d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|------|------|-----|------|
| 07.01 | Potatoes, fresh or chilled: | | | | | |
| 10 00 | - Seed | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 07.02 00 00 | Tomatoes, fresh or chilled | 10 | 15 | Free | 20 | Free |
| 07.03 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled: | | | | | |
| 10 00 | - Onions and shallots | 10 | 15 | Free | 20 | Free |
| 20 00 | - Garlic | 10 | 15 | Free | 20 | Free |
| 90 00 | - Leeks and other alliaceous vegetables | 10 | 15 | Free | 20 | Free |
| 07.04 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled: | | | | | |
| 10 00 | - Cauliflowers and headed broccoli | 10 | 15 | Free | 20 | Free |
| 20 00 | - Brussels sprouts | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |
| 07.05 | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled: | | | | | |
| | - Lettuce: | | | | | |
| 11 00 | -- Cabbage lettuce (head lettuce) | 10 | 15 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 15 | Free | 20 | Free |
| | - Chicory: | | | | | |
| 21 00 | -- Witloof chicory (<i>Cichorium intybus var. foliosum</i>) | 10 | 15 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 07.06 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled: | | | | | |
| 10 00 | - Carrots and turnips | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |
| 07.07 00 00 | Cucumbers and gherkins, fresh or chilled | 10 | 15 | Free | 20 | Free |
| 07.08 | Leguminous vegetables, shelled or unshelled, fresh or chilled: | | | | | |
| 10 00 | - Peas (<i>Pisum sativum</i>) | 10 | 15 | Free | 20 | Free |
| 20 00 | - Beans (<i>Vigna spp., Phaseolus spp.</i>) | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other leguminous vegetables | 10 | 15 | Free | 20 | Free |
| 07.09 | Other vegetables, fresh or chilled: | | | | | |
| 10 00 | - Globe artichokes | 10 | 15 | Free | 20 | Free |
| 20 00 | - Asparagus | 10 | 15 | Free | 20 | Free |
| 30 00 | - Aubergines (egg-plants) | 10 | 15 | Free | 20 | Free |
| 40 00 | - Celery other than celeriac | 10 | 15 | Free | 20 | Free |
| | - Mushrooms and truffles: | | | | | |
| 51 00 | -- Mushrooms of the genus <i>Agaricus</i> | 10 | 15 | Free | 20 | Free |
| 52 00 | -- Truffles | 10 | 15 | Free | 20 | Free |
| 59 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 60 00 | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> | 10 | 15 | Free | 20 | Free |
| 70 00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|----|------|------|------|
| 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen: | | | | | |
| 10 00 | - Potatoes | 5 | 20 | Free | 20 | Free |
| | - Leguminous vegetables, shelled or unshelled: | | | | | |
| 21 00 | -- Peas (<i>Pisum sativum</i>) | 5 | 20 | Free | 20 | Free |
| 22 00 | -- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 30 00 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | 5 | 20 | Free | 20 | Free |
| 40 00 | - Sweet corn | 5 | 20 | Free | 20 | Free |
| 80 00 | - Other vegetables | 5 | 20 | Free | 20 | Free |
| 90 00 | - Mixtures of vegetables | 5 | 20 | Free | 20 | Free |
| 07.11 | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: | | | | | |
| 10 00 | - Onions | 10 | 15 | Free | Free | Free |
| 20 00 | - Olives | 10 | 15 | Free | Free | Free |
| 30 00 | - Capers | 10 | 15 | Free | Free | Free |
| 40 00 | - Cucumbers and gherkins | 10 | 15 | Free | Free | Free |
| | - Mushrooms and truffles: | | | | | |
| 51 00 | -- Mushrooms of the genus <i>Agaricus</i> | 10 | 15 | Free | Free | Free |
| 59 00 | -- Other | 10 | 15 | Free | Free | Free |
| 90 00 | - Other vegetables; mixtures of vegetables | 10 | 15 | Free | Free | Free |
| 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared: | | | | | |
| 20 00 | - Onions | 10 | 15 | Free | 20 | Free |
| | - Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles | | | | | |
| 31 00 | -- Mushrooms of the genus <i>Agaricus</i> | 10 | 15 | Free | Free | Free |
| 32 00 | -- Wood ears (<i>Auricularia spp.</i>), | 10 | 15 | Free | Free | Free |
| 33 00 | -- Jelly fungi (<i>Tremella spp.</i>) | 10 | 15 | Free | Free | Free |
| 39 00 | -- Other | 10 | 15 | Free | Free | Free |
| 90 00 | - Other vegetables; mixtures of vegetables | 10 | 15 | Free | 20 | Free |
| 07.13 | Dried leguminous vegetables, shelled, whether or not skinned or split: | | | | | |
| 10 | - Peas (<i>Pisum sativum</i>): | | | | | |
| | -- Cape peas (lima beans): | | | | | |
| 11 | --- CP1 | 10 | 15 | Free | 20 | Free |
| 12 | --- CP2 | 10 | 15 | Free | 20 | Free |
| 13 | --- CP3 | 10 | 15 | Free | 20 | Free |
| 14 | --- CP4 | 10 | 15 | Free | 20 | Free |
| 90 | -- Other | 10 | 15 | Free | 20 | Free |
| 20 00 | - Chickpeas (garbanzos) | 10 | 15 | Free | 20 | Free |
| | - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) | | | | | |
| 31 00 | -- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek | 10 | 15 | Free | 20 | Free |
| 32 00 | -- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) | 10 | 15 | Free | 20 | Free |
| 33 00 | -- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) | 10 | 15 | Free | 20 | Free |
| 39 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 40 00 | - Lentils | 10 | 15 | Free | 20 | Free |
| 50 00 | - Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>) | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |
| 07.14 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith: | | | | | |
| 10 00 | - Manioc (cassava) | 10 | 15 | Free | 20 | Free |
| 20 00 | - Sweet potatoes | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |

CHAPTER 8
EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

NOTES

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - a) for additional preservation or stabilization (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - b) to improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|-----|------|
| 08.01 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled: | | | | | |
| | - Coconuts: | | | | | |
| 11 | -- Desiccated: | | | | | |
| 10 | --- Grated, lyophilized and stabilized, used as raw materials or ingredients in the food industries ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 15 | Free | 20 | Free |
| | - Brazil nuts: | | | | | |
| 21 00 | -- In shell | 10 | 15 | Free | 20 | Free |
| 22 00 | -- Shelled | 10 | 15 | Free | 20 | Free |
| | - Cashew nuts: | | | | | |
| 31 00 | -- In shell | 10 | 15 | Free | 20 | Free |
| 32 00 | -- Shelled | 10 | 15 | Free | 20 | Free |
| 08.02 | Other nuts, fresh or dried, whether or not shelled or peeled: | | | | | |
| | - Almonds: | | | | | |
| 11 00 | -- In shell | 5 | 20 | Free | 20 | Free |
| 12 00 | -- Shelled | 5 | 20 | Free | 20 | Free |
| | - Hazelnuts or filberts (<i>Corylus spp.</i>) | | | | | |
| 21 00 | -- In shell | 5 | 20 | Free | 20 | Free |
| 22 00 | -- Shelled | 5 | 20 | Free | 20 | Free |
| | - Walnuts: | | | | | |
| 31 00 | -- In shell | 5 | 20 | Free | 20 | Free |
| 32 00 | -- Shelled | 5 | 20 | Free | 20 | Free |
| 40 00 | - Chestnuts (<i>Castanea spp.</i>) | 5 | 20 | Free | 20 | Free |
| 50 00 | - Pistachios | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 08.03 00 00 | Bananas, including plantains, fresh or dried | 10 | 15 | Free | 20 | Free |
| 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried: | | | | | |
| 10 00 | - Dates | 10 | 15 | Free | 20 | Free |
| 20 00 | - Figs | 10 | 15 | Free | 20 | Free |
| 30 00 | - Pineapples | 10 | 15 | Free | 20 | Free |
| 40 00 | - Avocados | 10 | 15 | Free | 20 | Free |
| 50 | - Guavas, mangoes and mangosteens: | | | | | |
| 10 | --- Guavas | 10 | 15 | Free | 20 | Free |
| 20 | --- Mangoes | 10 | 15 | Free | 20 | Free |
| 30 | --- Mangosteens | 10 | 15 | Free | 20 | Free |
| 08.05 | Citrus fruit, fresh or dried: | | | | | |
| 10 00 | - Oranges | 10 | 15 | Free | 20 | Free |
| 20 00 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 10 | 15 | Free | 20 | Free |
| 40 00 | - Grapefruit | 10 | 15 | Free | 20 | Free |
| 50 00 | - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus Latifolia</i>) | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |
| 08.06 | Grapes, fresh or dried: | | | | | |
| 10 00 | - Fresh | 10 | 15 | Free | 20 | Free |
| 20 00 | - Dried | 10 | 15 | Free | 20 | Free |
| 08.07 | Melons (including watermelons) and papaws (papayas), fresh: | | | | | |
| | - Melons (including watermelons): | | | | | |
| 11 00 | -- Watermelons | 10 | 15 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|-----|------|
| 20 00 | - Papaws (papayas) | 10 | 15 | Free | 20 | Free |
| 08.08 | Apples, pears and quinces, fresh: | | | | | |
| 10 00 | - Apples | 10 | 15 | Free | 20 | Free |
| 20 00 | - Pears and quinces | 10 | 15 | Free | 20 | Free |
| 08.09 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh: | | | | | |
| 10 00 | - Apricots | 10 | 20 | Free | 20 | Free |
| 20 00 | - Cherries | 10 | 15 | Free | 20 | Free |
| 30 00 | - Peaches, including nectarines | 10 | 15 | Free | 20 | Free |
| 40 00 | - Plums and sloes | 10 | 15 | Free | 20 | Free |
| 08.10 | Other fruit, fresh: | | | | | |
| 10 00 | - Strawberries | Free | 25 | Free | 20 | Free |
| 20 00 | - Raspberries, blackberries, mulberries and loganberries | Free | 25 | Free | 20 | Free |
| 30 00 | - Black, white or red currants and gooseberries | Free | 25 | Free | 20 | Free |
| 40 00 | - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> | Free | 25 | Free | 20 | Free |
| 50 00 | - Kiwifruit | Free | 25 | Free | 20 | Free |
| 60 00 | - Durians | Free | 25 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | - - - Fresh litchis | Free | 25 | Free | 20 | Free |
| 90 | - - - Other | 10 | 15 | Free | 20 | Free |
| 08.11 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter: | | | | | |
| 10 00 | - Strawberries | 10 | 15 | Free | 20 | Free |
| 20 00 | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |
| 08.12 | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: | | | | | |
| 10 00 | - Cherries | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |
| 08.13 | Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter: | | | | | |
| 10 00 | - Apricots | 10 | 15 | Free | 20 | Free |
| 20 00 | - Prunes | 10 | 15 | Free | 20 | Free |
| 30 00 | - Apples | 10 | 15 | Free | 20 | Free |
| 40 00 | - Other fruit | 10 | 15 | Free | 20 | Free |
| 50 00 | - Mixtures of nuts or dried fruits of this Chapter | 10 | 15 | Free | 20 | Free |
| 08.14 00 00 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions | 10 | 15 | Free | 20 | Free |

Footnote

- ⁽¹⁾ Classification in sub-division 08.01 11 10 is dependent on goods being:
- used solely as raw materials and ingredients in the food industries; *and*
 - put up in containers holding not less than 25 kg; *and*
 - imported directly by the industries in question.

CHAPTER 9 COFFEE, TEA, MATE AND SPICES

NOTES

1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:

- a) mixtures of two or more of the products of the same heading are to be classified in that heading;
- b) mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 (or to the mixtures referred to in paragraph a) or b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|----|------|------|------|
| 09.01 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion: | | | | | |
| | - Coffee, not roasted | | | | | |
| 11 | -- Not decaffeinated: | | | | | |
| 10 | --- In berries or in beans complete with their yellowish skins | 20 | 5 | Free | 20 | Free |
| | --- In beans stripped of their skins | | | | | |
| 21 | ---- Arabica | 20 | 5 | Free | 20 | Free |
| 22 | ---- Robusta, Kouilou, Canephora | 20 | 5 | Free | 20 | Free |
| 23 | ---- Liberia | 20 | 5 | Free | 20 | Free |
| 29 | ---- Other | 20 | 5 | Free | 20 | Free |
| 12 00 | -- Decaffeinated | 20 | 5 | Free | Free | Free |
| | - Coffee, roasted: | | | | | |
| 21 00 | -- Not decaffeinated | 20 | 5 | Free | 20 | Free |
| 22 00 | -- Decaffeinated | 20 | 5 | Free | 20 | Free |
| 90 00 | - Other | 20 | 5 | Free | 20 | Free |
| 09.02 | Tea, whether or not flavoured: | | | | | |
| 10 00 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 10 | 15 | Free | 20 | Free |
| 20 00 | - Other green tea (not fermented) | 10 | 15 | Free | 20 | Free |
| 30 00 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 10 | 15 | Free | 20 | Free |
| 40 00 | - Other black tea (fermented) and other partly fermented tea | 10 | 15 | Free | 20 | Free |
| 09.03 00 00 | Maté | 10 | 15 | Free | 20 | Free |
| 09.04 | Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i>: | | | | | |
| | - Pepper: | | | | | |
| 11 | -- Neither crushed nor ground: | | | | | |
| 10 | --- Green, whether or not preserved | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 12 00 | -- Crushed or ground | 20 | 5 | Free | 20 | Free |
| 20 00 | - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground | 20 | 5 | Free | 20 | Free |
| 09.05 00 | Vanilla: | | | | | |
| 10 | --- In pods | 20 | 5 | Free | 20 | Free |
| 20 | --- Powdered | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 09.06 | Cinnamon and cinnamon-tree flowers: | | | | | |
| 10 00 | - Neither crushed nor ground | 20 | 5 | Free | 20 | Free |
| 20 00 | - Broken or powdered | 20 | 5 | Free | 20 | Free |
| 09.07 00 | Cloves (whole fruit, cloves and stems): | | | | | |
| 10 | --- Whole fruit | 20 | 5 | Free | Free | Free |
| 20 | --- Cloves | 20 | 5 | Free | Free | Free |
| 30 | --- Stems | 20 | 5 | Free | Free | Free |
| 09.08 | Nutmeg, mace and cardamoms: | | | | | |
| 10 00 | - Nutmeg | 20 | 5 | Free | 20 | Free |
| 20 00 | - Mace | 20 | 5 | Free | 20 | Free |
| 30 00 | - Cardamoms | 20 | 5 | Free | 20 | Free |
| 09.09 | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries: | | | | | |
| 10 00 | - Seeds of anise or badian | 10 | 15 | Free | 20 | Free |
| 20 00 | - Seeds of coriander | 10 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|----|------|-----|------|
| 30 00 | - Seeds of cumin | 10 | 15 | Free | 20 | Free |
| 40 00 | - Seeds of caraway | 10 | 15 | Free | 20 | Free |
| 50 00 | - Seeds of fennel; juniper berries | 10 | 15 | Free | 20 | Free |
| 09.10 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices: | | | | | |
| 10 00 | - Ginger | 10 | 15 | Free | 20 | Free |
| 20 00 | - Saffron | 10 | 15 | Free | 20 | Free |
| 30 00 | - Turmeric (curcuma) | 10 | 15 | Free | 20 | Free |
| 40 00 | - Thyme; bay leaves | 10 | 15 | Free | 20 | Free |
| 50 00 | - Curry | 10 | 15 | Free | 20 | Free |
| | - Other spices: | | | | | |
| 91 00 | -- Mixtures referred to in Note 1 b) to this Chapter | 10 | 15 | Free | 20 | Free |
| 99 00 | -- Other | 10 | 15 | Free | 20 | Free |

CHAPTER 10 CEREALS

NOTES

1. a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006.
2. Heading 1005 does not cover sweet corn (Chapter 7).

SUBHEADING NOTE

1. The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|-----|------|
| 10.01 | Wheat and meslin: | | | | | |
| 10 00 | - Durum wheat | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 10.02 00 00 | Rye | Free | 5 | Free | 20 | Free |
| 10.03 00 00 | Barley | Free | 5 | Free | 20 | Free |
| 10.04 00 00 | Oats | Free | 5 | Free | 20 | Free |
| 10.05 | Maize (corn): | | | | | |
| 10 00 | - Seed | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 10.06 | Rice: | | | | | |
| 10 00 | - Rice in the husk (paddy or rough) | Free | 15 | Free | 20 | Free |
| 20 00 | - Husked (brown) rice | Free | 15 | Free | 20 | Free |
| 30 | - Semi-milled or wholly milled rice, whether or not polished or glazed: | | | | | |
| 10 | - - - Grade-1 rice, type LR 1 and type LR 2 | Free | 25 | Free | 20 | Free |
| 20 | - - - Other | Free | 15 | Free | 20 | Free |
| 40 00 | - Broken rice | Free | 15 | Free | 20 | Free |
| 10.07 00 00 | Grain sorghum | Free | 5 | Free | 20 | Free |
| 10.08 | Buckwheat, millet and canary seed; other cereals: | | | | | |
| 10 00 | - Buckwheat | Free | 5 | Free | 20 | Free |
| 20 00 | - Millet | Free | 5 | Free | 20 | Free |
| 30 00 | - Canary seed | Free | 5 | Free | 20 | Free |
| 90 00 | - Other cereals | Free | 5 | Free | 20 | Free |

CHAPTER 11
PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES;
INULIN; WHEAT GLUTEN

NOTES

1. This Chapter does not cover:
- roasted malt put up as coffee substitutes (heading 0901 or 2101);
 - prepared flours, groats, meals or starches of heading 1901;
 - corn flakes or other products of heading 1904;
 - vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
 - pharmaceutical products (Chapter 30); or
 - starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
- a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
- Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.
- B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.
- Otherwise, they fall within heading 1103 or 1104

| Cereal (1) | Starch content (2) | Ash content (3) | Rate of passage through a sieve with an aperture of | |
|-----------------------------------|-----------------------|--------------------|--|-------------------------------------|
| | | | 315 micrometres (microns) (4) | 500 micrometres (microns) (5) |
| Wheat and rye | 45% | 2.5% | 80% | – |
| Barley | 45% | 3 % | 80% | – |
| Oats | 45% | 5 % | 80% | – |
| Maize (corn) and grain sorghum | 45% | 2 % | – | 90% |
| Rice | 45% | 1.6% | 80% | – |
| Buckwheat | 45% | 4 % | 80% | – |

3. For the purposes of heading 1103, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:
- in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|------|------|-----|------|
| 11.01 00 00 | Wheat or meslin flour | 5 | Free | Free | 20 | Free |
| 11.02 | Cereal flours other than of wheat or meslin: | | | | | |
| 10 00 | - Rye flour | 5 | 10 | Free | 20 | Free |
| 20 00 | - Maize (corn) flour | 5 | 10 | Free | 20 | Free |
| 30 00 | - Rice flour | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 11.03 | Cereal groats, meal and pellets: | | | | | |
| | - Groats and meal: | | | | | |
| 11 00 | -- Of wheat | 5 | Free | Free | 20 | Free |
| 13 00 | -- Of maize (corn) | 5 | Free | Free | 20 | Free |
| 19 00 | -- Of other cereals | 5 | Free | Free | 20 | Free |
| 20 | - Pellets: | | | | | |
| 10 | --- Of maize (corn) | 5 | Free | Free | 20 | Free |
| 90 | --- Of other cereals | 5 | Free | Free | 20 | Free |
| 11.04 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground: | | | | | |
| | - Rolled or flaked grains: | | | | | |
| 12 00 | -- Of oats | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Of other cereals | 5 | 10 | Free | 20 | Free |
| | - Other worked grains (for example, hulled, pearled, sliced or kibbled): | | | | | |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 22 00 | -- Of oats | 5 | 10 | Free | 20 | Free |
| 23 00 | -- Of maize (corn) | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Of other cereals | 5 | 10 | Free | 20 | Free |
| 30 00 | - Germ of cereals, whole, rolled, flaked or ground | 5 | 10 | Free | 20 | Free |
| 11.05 | Flour, meal, powder, flakes, granules and pellets of potatoes: | | | | | |
| 10 00 | - Flour, meal and powder | 5 | 10 | Free | 20 | Free |
| 20 00 | - Flakes, granules and pellets | 5 | 10 | Free | 20 | Free |
| 11.06 | Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8: | | | | | |
| 10 00 | - Of the dried leguminous vegetables of heading 0713 | 5 | 10 | Free | 20 | Free |
| 20 00 | - Of sago or of roots or tubers of heading 0714 | 5 | 10 | Free | 20 | Free |
| 30 00 | - Of the products of Chapter 8 | 5 | 10 | Free | 20 | Free |
| 11.07 | Malt, whether or not roasted: | | | | | |
| 10 00 | - Not roasted | Free | 5 | Free | 20 | Free |
| 20 00 | - Roasted | Free | 5 | Free | 20 | Free |
| 11.08 | Starches; inulin: | | | | | |
| | - Starches: | | | | | |
| 11 00 | -- Wheat starch | 5 | Free | Free | 20 | Free |
| 12 00 | -- Maize (corn) starch | 5 | Free | Free | 20 | Free |
| 13 00 | -- Potato starch | 5 | Free | Free | 20 | Free |
| 14 00 | -- Manioc (cassava) starch | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other starches | 5 | Free | Free | 20 | Free |
| 20 00 | - Inulin | 5 | Free | Free | 20 | Free |
| 11.09 00 00 | Wheat gluten, whether or not dried | 5 | Free | Free | 20 | Free |

CHAPTER 12
OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;
INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

NOTES

1. Heading 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).
2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.
3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".
 Heading 1209 does not, however, apply to the following even if for sowing:
 - a) leguminous vegetables or sweet corn (Chapter 7);
 - b) spices or other products of Chapter 9;
 - c) cereals (Chapter 10); or
 - d) products of headings 1201 to 1207 or 1211.
4. Heading 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
 Heading 1211 does not, however, apply to:
 - a) medicaments of Chapter 30;
 - b) perfumery, cosmetic or toilet preparations of Chapter 33; or
 - c) insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.
5. For the purposes of heading 1212, the term "seaweeds and other algae" does not include:
 - a) dead single-cell micro-organisms of heading 2102;
 - b) cultures of micro-organisms of heading 3002; or
 - c) fertilizers of heading 3101 or 3105.

SUBHEADING NOTE

1. For the purposes of subheading 1205 10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gramme.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 12.01 00 00 | Soya beans, whether or not broken | Free | 5 | Free | 20 | Free |
| 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken: | | | | | |
| 10 00 | - In shell | 5 | Free | Free | 20 | Free |
| 20 00 | - Shelled, whether or not broken | 5 | Free | Free | 20 | Free |
| 12.03 00 00 | Copra | Free | 5 | Free | 20 | Free |
| 12.04 00 00 | Linseed, whether or not broken | Free | 5 | Free | 20 | Free |
| 12.05 | Rape or colza seeds, whether or not broken: | | | | | |
| 10 00 | - Low erucic acid rape or colza seeds | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 12.06 00 00 | Sunflower seeds, whether or not broken | Free | 5 | Free | 20 | Free |
| 12.07 | Other oil seeds and oleaginous fruits, whether or not broken: | | | | | |
| 10 00 | - Palm nuts and kernels | Free | 5 | Free | 20 | Free |
| 20 00 | - Cotton seeds | 5 | Free | Free | 20 | Free |
| 30 00 | - Castor oil seeds | 5 | Free | Free | 20 | Free |
| 40 00 | - Sesamum seeds | Free | 5 | Free | 20 | Free |
| 50 00 | - Mustard seeds | Free | 5 | Free | 20 | Free |
| 60 00 | - Safflower seeds | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Poppy seeds | Free | 5 | Free | 20 | Free |
| 92 00 | -- Shea (karite) seeds | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 12.08 | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard: | | | | | |
| 10 00 | - Of soya beans | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|------|------|
| 12.09 | Seeds, fruit and spores, of a kind used for sowing: | | | | | |
| 10 00 | - Sugar beet seed | Free | 5 | Free | Free | Free |
| | - Seeds of forage plants: | | | | | |
| 21 00 | -- Lucerne (alfalfa) seed | Free | 5 | Free | Free | Free |
| 22 00 | -- Clover (<i>Trifolium spp.</i>) seed | Free | 5 | Free | Free | Free |
| 23 00 | -- Fescue seed | Free | 5 | Free | Free | Free |
| 24 00 | -- Kentucky blue grass (<i>Poa pratensis L.</i>) seed | Free | 5 | Free | Free | Free |
| 25 00 | -- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed | Free | 5 | Free | Free | Free |
| 26 00 | -- Timothy grass seed | Free | 5 | Free | Free | Free |
| 29 00 | -- Other | Free | 5 | Free | Free | Free |
| 30 00 | - Seeds of herbaceous plants cultivated principally for their flowers | Free | 5 | Free | Free | Free |
| | - Other: | | | | | |
| 91 00 | -- Vegetable seeds | Free | 5 | Free | Free | Free |
| 99 00 | -- Other | Free | 5 | Free | Free | Free |
| 12.10 | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin: | | | | | |
| 10 00 | - Hop cones, neither ground nor powdered nor in the form of pellets | Free | 5 | Free | 20 | Free |
| 20 | - Hop cones, ground, powdered or in the form of pellets; lupulin: | | | | | |
| 10 | --- In powder, put up in containers of 9 kg or more | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 12.11 | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered: | | | | | |
| 10 00 | - Liquorice roots | Free | 5 | Free | 20 | Free |
| 20 00 | - Ginseng roots | Free | 5 | Free | 20 | Free |
| 30 00 | - Coca leaf | Free | 5 | Free | 20 | Free |
| 40 00 | - Poppy straw | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- <i>Drosera Ramantacea</i> (Mahatanandomena) | Free | 5 | Free | 20 | Free |
| 20 | --- Periwinkle (<i>Felanjirika</i> or <i>vononina</i>) | Free | 5 | Free | 20 | Free |
| 30 | --- <i>Centella asiatica</i> (Asiatic pennywort) | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 12.12 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included: | | | | | |
| 10 00 | - Locust beans, including locust bean seeds | Free | 15 | Free | 20 | Free |
| 20 00 | - Seaweeds and other algae | 5 | 10 | Free | 20 | Free |
| 30 00 | - Apricot, peach (including nectarine) or plum stones and kernels | Free | 15 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Sugar beet | Free | 15 | Free | 20 | Free |
| 99 00 | -- Other | Free | 15 | Free | 20 | Free |
| 12.13 00 00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets | Free | 5 | Free | 20 | Free |
| 12.14 | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets: | | | | | |
| 10 00 | - Lucerne (alfalfa) meal and pellets | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

CHAPTER 13
LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTE

1. Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to:
- a) liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);
 - b) malt extract (heading 1901);
 - c) extracts of coffee, tea or maté (heading 2101);
 - d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
 - e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
 - f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
 - g) medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 3006);
 - h) tanning or dyeing extracts (heading 3201 or 3203);
 - ij) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
 - k) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|-----|------|
| 13.01 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams): | | | | | |
| 10 00 | - Lac | Free | 5 | Free | 20 | Free |
| 20 00 | - Gum Arabic | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 13.02 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: | | | | | |
| | - Vegetable saps and extracts: | | | | | |
| 11 00 | -- Opium | Free | 5 | Free | 20 | Free |
| 12 00 | -- Of liquorice | Free | 5 | Free | 20 | Free |
| 13 00 | -- Of hops | Free | 5 | Free | 20 | Free |
| 14 00 | -- Of pyrethrum or of the roots of plants containing rotenone | Free | 5 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Vanilla extracts | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Pectic substances, pectinates and pectates | Free | 5 | Free | 20 | Free |
| | - Mucilages and thickeners, whether or not modified, derived from vegetable products: | | | | | |
| 31 00 | -- Agar-agar | Free | 5 | Free | 20 | Free |
| 32 00 | -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |

CHAPTER 14
VEGETABLE PLAITING MATERIALS;
VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).
3. Heading 1402 does not apply to wood wool (heading 4405).
4. Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | V.A.T. | ExpD |
|--------------------|--|------|------|------|--------|------|
| 14.01 | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark): | | | | | |
| 10 00 | - Bamboos | 5 | Free | Free | 20 | Free |
| 20 00 | - Rattans | 5 | Free | Free | 20 | Free |
| 90 | - Other: | | | | | |
| | --- Raffia: | | | | | |
| 11 | ---- Dyed | 5 | Free | Free | 20 | Free |
| 19 | ---- Other | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 14.02 00 00 | Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material | 5 | Free | Free | 20 | Free |
| 14.03 00 00 | Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles: | 5 | Free | Free | 20 | Free |
| 14.04 | Vegetable products not elsewhere specified or included: | | | | | |
| 10 | - Raw materials of a kind used primarily in dyeing or tanning: | | | | | |
| | --- Raw vegetable materials used in dyeing: | | | | | |
| 11 | ---- Orchil and henna | Free | 5 | Free | 20 | Free |
| 19 | ---- Other | Free | 5 | Free | 20 | Free |
| | --- Raw vegetable materials used in tanning: | | | | | |
| 21 | ---- Wattle bark | Free | 5 | Free | 20 | Free |
| 29 | ---- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Cotton linters | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Seaweed, whether or not powdered, used as soil conditioner | 5 | Free | Free | Free | Free |
| 20 | --- Hard seeds, pips, hulls and nuts, of a kind used for carving (corozo, nuts of palm trees, including the dom palm, Indian shot, tree seeds, date stones, coconut shells) | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |

**SECTION III
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

**CHAPTER 15
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

NOTES

1. This Chapter does not cover:
 - a) pig fat or poultry fat of heading 0210;
 - b) cocoa butter, fat or oil (heading 1804);
 - c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
 - d) greaves (heading 2301) or residues of headings 2304 to 2306;
 - e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulpho-nated oils or other goods of Section VI; or
 - f) factice derived from oils (heading 4002).
2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

SUBHEADING NOTE

1. For the purposes of subheadings 1514 11 and 1514 19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|------|------|
| 15.01 00 00 | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503 | 10 | 15 | Free | 20 | Free |
| 15.02 00 00 | Fats of bovine animals, sheep or goats, other than those of heading 1503 | Free | 5 | Free | 20 | Free |
| 15.03 00 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared: | | | | | |
| 10 | --- Used in the manufacture of medicaments ⁽¹⁾ | 5 | Free | Free | Free | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 15.04 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: | | | | | |
| 10 | - Fish-liver oils and their fractions: | | | | | |
| 10 | --- Used in the manufacture of medicaments ⁽¹⁾ | 5 | Free | Free | Free | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 20 00 | - Fats and oils and their fractions, of fish, other than liver oils | 5 | 20 | Free | 20 | Free |
| 30 00 | - Fats and oils and their fractions, of marine mammals | 5 | 20 | Free | 20 | Free |
| 15.05 00 | Wool grease and fatty substances derived therefrom (including lanolin): | | | | | |
| 10 | --- Lanolin used in the manufacture of medicaments ⁽¹⁾ | 5 | Free | Free | Free | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 15.06 00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: | | | | | |
| 10 | --- Used in the manufacture of medicaments ⁽¹⁾ | 5 | Free | Free | Free | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 15.07 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified: | | | | | |
| 10 00 | - Crude oil, whether or not degummed | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 15 | 10 | Free | 20 | Free |
| 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified: | | | | | |
| 10 00 | - Crude oil | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 15 | 10 | Free | 20 | Free |
| 15.09 | Olive oil and its fractions, whether or not refined, but not chemically modified: | | | | | |
| 10 00 | - Virgin | 5 | Free | Free | 20 | Free |
| 90 | - Other: | | | | | |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 10 | --- Used in the manufacture of medicaments | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 15.10 00 00 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509 | 15 | 10 | Free | 20 | Free |
| 15.11 | Palm oil and its fractions, whether or not refined, but not chemically modified: | | | | | |
| 10 00 | - Crude oil | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | 15 | 10 | Free | 20 | Free |
| 15.12 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified: | | | | | |
| | - Sunflower-seed or safflower oil and fractions thereof: | | | | | |
| 11 00 | -- Crude oil | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 15 | 10 | Free | 20 | Free |
| | - Cotton-seed oil and its fractions: | | | | | |
| 21 00 | -- Crude oil, whether or not gossypol has been removed | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 15 | 10 | Free | 20 | Free |
| 15.13 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified: | | | | | |
| | - Coconut (copra) oil and its fractions: | | | | | |
| 11 00 | -- Crude oil | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 25 | Free | 20 | Free |
| | - Palm kernel or babassu oil and fractions thereof: | | | | | |
| 21 00 | -- Crude oil | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | 15 | 10 | Free | 20 | Free |
| 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified: | | | | | |
| | - Low erucic acid rape or colza oil and its fractions: | | | | | |
| 11 00 | -- Crude oil | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 15 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | - Crude oil | 5 | Free | Free | 20 | Free |
| 99 00 | - Other | 15 | 10 | Free | 20 | Free |
| 15.15 | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified: | | | | | |
| | - Linseed oil and its fractions: | | | | | |
| 11 00 | -- Crude oil | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 25 | Free | 20 | Free |
| | - Maize (corn) oil and its fractions: | | | | | |
| 21 00 | -- Crude oil | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 15 | 10 | Free | 20 | Free |
| 30 00 | - Castor oil and its fractions | 5 | Free | Free | 20 | Free |
| 40 00 | - Tung oil and its fractions | 5 | Free | Free | 20 | Free |
| 50 00 | - Sesame oil and its fractions | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 15.16 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared: | | | | | |
| 10 00 | - Animal fats and oils and their fractions | 5 | Free | Free | 20 | Free |
| 20 00 | - Vegetable fats and oils and their fractions | 5 | Free | Free | 20 | Free |
| 15.17 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516: | | | | | |
| 10 00 | - Margarine, excluding liquid margarine | 15 | 10 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Soya butter | 5 | 20 | Free | 20 | Free |
| 20 | --- Edible mixtures or preparations of animal or vegetable fats or oils, put up in containers of 25 kg or more | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-------------|---|------|------|------|-----|------|
| 15.18 00 00 | Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included | Free | 25 | Free | 20 | Free |
| [15.19] | | | | | | |
| 15.20 00 00 | Glycerol, crude; glycerol waters and glycerol lyes | Free | 5 | Free | 20 | Free |
| 15.21 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured: | | | | | |
| 10 | - Vegetable waxes: | | | | | |
| 10 | --- In flakes, put up in containers of 25 kg or more | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Spermaceti | Free | 25 | Free | 20 | Free |
| 20 | --- Beeswax | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 15.22 00 00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes | Free | 5 | Free | 20 | Free |

Footnote

⁽¹⁾ Classification in sub-divisions 15.03 00 10, 15.04 10 10, 15.05 00 10 and 15.06 90 10 is dependent on goods being:

- used solely as raw materials and ingredients in the food industries; *and*
- not being put up for retail sale; *and*
- imported directly by the industries in question.

**SECTION IV
PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

NOTE

1. In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

**CHAPTER 16
PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS
OR OTHER AQUATIC INVERTEBRATES**

NOTES

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

SUBHEADING NOTES

1. For the purposes of subheading 1602 10, the expression “homogenized preparations” means preparations of meat, meat offal or blood, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 1602.
2. The fish and crustaceans specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| 16.01 00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products: | | | | | |
| 10 | --- Dry sausage | 10 | 20 | Free | 20 | Free |
| 20 | --- Sausages, black puddings and white puddings | 10 | 20 | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |
| 16.02 | Other prepared or preserved meat, meat offal or blood: | | | | | |
| 10 00 | - Homogenized preparations | 10 | 20 | Free | 20 | Free |
| 20 00 | - Of liver of any animal | 10 | 20 | Free | 20 | Free |
| | - Of poultry of heading 0105: | | | | | |
| 31 00 | -- Of turkeys | 10 | 20 | Free | 20 | Free |
| 32 00 | -- Of fowls of the species <i>Gallus domesticus</i> | 10 | 20 | Free | 20 | Free |
| 39 00 | -- Other | 10 | 20 | Free | 20 | Free |
| | - Of swine: | | | | | |
| 41 00 | -- Hams and cuts thereof | 10 | 20 | Free | 20 | Free |
| 42 00 | -- Shoulders and cuts thereof | 10 | 20 | Free | 20 | Free |
| 49 00 | -- Other, including mixtures | 10 | 20 | Free | 20 | Free |
| 50 00 | - Of bovine animals | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other, including preparations of blood of any animal | 10 | 20 | Free | 20 | Free |
| 16.03 00 00 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates | 10 | 20 | Free | 20 | Free |
| 16.04 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: | | | | | |
| | - Fish, whole or in pieces, but not minced: | | | | | |
| 11 00 | -- Salmon | 5 | 25 | Free | 20 | Free |
| 12 00 | -- Herrings | 5 | 25 | Free | 20 | Free |
| 13 00 | -- Sardines, sardinella and brisling or sprats | 5 | 25 | Free | 20 | Free |
| 14 00 | -- Tunas, skipjack and bonito (<i>Sarda spp.</i>) | 5 | 25 | Free | 20 | Free |
| 15 00 | -- Mackerel | 5 | 25 | Free | 20 | Free |
| 16 00 | -- Anchovies | 5 | 25 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 25 | Free | 20 | Free |
| 20 00 | - Other prepared or preserved fish | 5 | 25 | Free | 20 | Free |
| 30 00 | - Caviar and caviar substitutes | 15 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|----|------|-----|------|
| 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved: | | | | | |
| 10 00 | - Crabs | 15 | 15 | Free | 20 | Free |
| 20 00 | - Shrimps and prawns | 15 | 15 | Free | 20 | Free |
| 30 00 | - Lobster | 15 | 15 | Free | 20 | Free |
| 40 00 | - Other crustaceans | 15 | 15 | Free | 20 | Free |
| 90 00 | - Other | 15 | 15 | Free | 20 | Free |

CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY

NOTE

1. This Chapter does not cover:
- sugar confectionery containing cocoa (heading 1806);
 - chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
 - medicaments or other products of Chapter 30.

SUBHEADING NOTE

1. For the purposes of subheadings 1701 11 and 1701 12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|------|------|-----|------|
| 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form: | | | | | |
| | - Raw sugar not containing added flavouring or colouring matter: | | | | | |
| 11 | -- Cane sugar: | | | | | |
| 10 | --- Used in the manufacture of medicaments and industrial products ^{(1) (2)} | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 12 | -- Beet sugar: | | | | | |
| 10 | --- Used in the manufacture of medicaments and industrial products ^{(1) (2)} | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Containing added flavouring or colouring matter | 15 | 15 | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- Used in the manufacture of medicaments and industrial products ^{(1) (2)} | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 17.02 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: | | | | | |
| | - Lactose and lactose syrup: | | | | | |
| 11 00 | -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Maple sugar and maple syrup | 5 | Free | Free | 20 | Free |
| 30 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose: | | | | | |
| 10 | --- Used in the manufacture of medicaments and industrial products ^{(1) (2)} | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 40 | - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar: | | | | | |
| 10 | --- Used in the manufacture of medicaments and industrial products ^{(1) (2)} | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 50 | - Chemically pure fructose: | | | | | |
| 10 | --- Used in the manufacture of medicaments and industrial products ^{(1) (2)} | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 60 | - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar: | | | | | |
| 10 | --- Used in the manufacture of medicaments and industrial products ^{(1) (2)} | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose | Free | 5 | Free | 20 | Free |
| 17.03 | Molasses resulting from the extraction or refining of sugar: | | | | | |
| 10 00 | - Cane molasses | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|----|------|-----|------|
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa: | | | | | |
| 10 00 | - Chewing gum, whether or not sugar-coated | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |

Footnotes

- ⁽¹⁾ The cane and beet sugar, sucrose, glucose and fructose of subdivisions 17.01 11 10, 17.01 12 10, 17.01 99 10, 17.02 30 10, 17.02 40 10, 17.02 50 10 and 17.02 60 10 refer solely to those imported directly by the manufacturer and not by an intermediary.
- ⁽²⁾ Sub-headings dependent on the production of supporting documents duly stamped by Customs (destination certificate stamped in advance by the Tax Office, in compliance with the provisions of Order No. 02-2000-MBDPA/SG/DGI/DELF establishing the fee rates for goods: Article 1-B.5).

CHAPTER 18
COCOA AND COCOA PREPARATIONS

NOTES

1. This Chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|------|------|------|------|
| 18.01 00 00 | Cocoa beans, whole or broken, raw or roasted | 10 | 5 | Free | Free | Free |
| 18.02 00 00 | Cocoa shells, husks, skins and other cocoa waste | 10 | 5 | Free | 20 | Free |
| 18.03 | Cocoa paste, whether or not defatted: | | | | | |
| 10 00 | - Not defatted | 10 | 15 | Free | Free | Free |
| 20 00 | - Wholly or partly defatted | 10 | 15 | Free | Free | Free |
| 18.04 00 00 | Cocoa butter, fat and oil | 10 | 15 | Free | Free | Free |
| 18.05 00 00 | Cocoa powder, not containing added sugar or other sweetening matter | 10 | 20 | Free | 20 | Free |
| 18.06 | Chocolate and other food preparations containing cocoa: | | | | | |
| 10 | - Cocoa powder, containing added sugar or other sweetening matter: | | | | | |
| 10 | --- Put up in containers of 25 kg or more | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |
| 20 00 | - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg | 10 | 20 | Free | 20 | Free |
| | - Other, in blocks, slabs or bars: | | | | | |
| 31 00 | -- Filled | 10 | 20 | 20 | 20 | Free |
| 32 00 | -- Not filled | 10 | 20 | 20 | 20 | Free |
| 90 00 | -- Other | 10 | 20 | 20 | 20 | Free |

CHAPTER 19
PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

NOTES

1. This Chapter does not cover:
 - a) except in the case of stuffed products of heading 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or
 - c) medicaments or other products of Chapter 30.
2. For the purposes of heading 1901:
 - a) the term "groats" means cereal groats of Chapter 11;
 - b) the terms "flour" and "meal" mean:
 - 1) cereal flour and meal of Chapter 11, and
 - 2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).
4. For the purposes of heading 1904, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|-----|------|
| 19.01 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: | | | | | |
| 10 | - Preparations for infant use, put up for retail sale: | | | | | |
| | --- Not containing cocoa: | | | | | |
| 11 | ---- Powders for making custards, puddings, sweets, desserts, etc. | 5 | 20 | Free | 20 | Free |
| 12 | ---- Malt extract | Free | 25 | Free | 20 | Free |
| 19 | ---- Other flours, roasted, dextrinized, etc. | 5 | 20 | Free | 20 | Free |
| 20 | --- Containing cocoa | 5 | 20 | Free | 20 | Free |
| 20 | - Mixes and doughs for the preparation of bakers' wares of heading 1905: | | | | | |
| 10 | --- Intermediate preparations for the food industry ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Containing cocoa | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 19.02 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: | | | | | |
| | - Uncooked pasta, not stuffed or otherwise prepared: | | | | | |
| 11 00 | -- Containing eggs | 5 | 25 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 25 | Free | 20 | Free |
| 20 00 | - Stuffed pasta, whether or not cooked or otherwise prepared | 5 | 25 | 20 | 20 | Free |
| 30 00 | - Other pasta | 5 | 25 | 20 | 20 | Free |
| 40 00 | - Couscous | 5 | 25 | 20 | 20 | Free |
| 19.03 00 00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | 20 | 10 | Free | 20 | Free |
| 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included: | | | | | |
| 10 00 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | 5 | 25 | Free | 20 | Free |
| 20 00 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 5 | 25 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|------|------|-----|------|
| 30 00 | - Bulgur wheat | 5 | 25 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |
| 19.05 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: | | | | | |
| 10 00 | - Crispbread | 10 | 20 | Free | 20 | Free |
| 20 00 | - Gingerbread and the like | 10 | 20 | Free | 20 | Free |
| | - Sweet biscuits; waffles and wafers | | | | | |
| 31 00 | -- Sweet biscuits | 10 | 20 | Free | 20 | Free |
| 32 00 | -- Waffles and wafers | 10 | 20 | Free | 20 | Free |
| 40 00 | - Rusks, toasted bread and similar toasted products | 10 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Empty cachets of a kind used for medicaments ⁽²⁾ | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |

Footnotes

⁽¹⁾ Classification in sub-division 19.01 20 10 is dependent on goods being:

- used solely as raw materials and ingredients in the food industries; *and*
- put up in containers holding not less than 25 kg; *and*
- imported directly by the industries in question.

⁽²⁾ Classification in sub-division 19.05 90 10 is dependent on goods being:

- used solely as raw materials and ingredients in the pharmaceutical industries; *and*
- not put up for retail sale; *and*
- imported directly by the industries in question.

CHAPTER 20 PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

NOTES

1. This Chapter does not cover:
 - a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapters 7, 8 or 11;
 - b) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - c) homogenized composite food preparations of heading 2104.
2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 2002.
5. For the purposes of heading 2007, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 2009, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

SUBHEADING NOTES

1. For the purposes of subheading 2005 10, the expression "homogenized vegetables" means preparations of vegetables, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparations for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005 10 takes precedence over all other subheadings of heading 2005.
2. For the purposes of subheading 2007 10, the expression "homogenized preparations" means preparations of fruit, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007 10 takes precedence over all other subheadings of heading 2007.
3. For the purposes of subheadings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|----|------|-----|------|
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: | | | | | |
| 10 00 | - Cucumbers and gherkins | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid: | | | | | |
| 10 00 | - Tomatoes, whole or in pieces | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |
| 20.03 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid: | | | | | |
| 10 00 | - Mushrooms of the genus <i>Agaricus</i> | 10 | 20 | Free | 20 | Free |
| 20 00 | - Truffles | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |
| 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006: | | | | | |
| 10 00 | - Potatoes | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other vegetables and mixtures of vegetables | 10 | 20 | Free | 20 | Free |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006: | | | | | |
| 10 00 | - Homogenized vegetables | 10 | 20 | Free | 20 | Free |
| 20 00 | - Potatoes | 10 | 20 | Free | 20 | Free |
| 40 00 | - Peas (<i>Pisum sativum</i>) | 10 | 20 | Free | 20 | Free |
| | - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): | | | | | |
| 51 00 | -- Beans, shelled | 10 | 20 | Free | 20 | Free |
| 59 00 | -- Other | 10 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| 60 00 | - Asparagus | 10 | 20 | Free | 20 | Free |
| 70 00 | - Olives | 10 | 20 | Free | 20 | Free |
| 80 00 | - Sweet corn (<i>Zea mays var. saccharata</i>) | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other vegetables and mixtures of vegetables | 10 | 20 | Free | 20 | Free |
| 20.06 00 00 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystal-lized) | 10 | 20 | Free | 20 | Free |
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter: | | | | | |
| 10 00 | - Homogenized preparations | 10 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Citrus fruit | 10 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 10 | 20 | Free | 20 | Free |
| 20.08 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: | | | | | |
| | - Nuts, ground-nuts and other seeds, whether or not mixed together: | | | | | |
| 11 00 | -- Ground-nuts | 10 | 20 | Free | 20 | Free |
| 19 00 | -- Other, including mixtures | 10 | 20 | Free | 20 | Free |
| 20 | - Pineapples: | | | | | |
| 10 | --- Containing added spirit | 10 | 20 | 20 | 20 | Free |
| 90 | --- Not containing added spirit | 10 | 20 | Free | 20 | Free |
| 30 | - Citrus fruit: | | | | | |
| 10 | --- Containing added spirit | 10 | 20 | 20 | 20 | Free |
| 90 | --- Not containing added spirit | 10 | 20 | Free | 20 | Free |
| 40 | - Pears: | | | | | |
| 10 | --- Containing added spirit | 10 | 20 | 20 | 20 | Free |
| 90 | --- Not containing added spirit | 10 | 20 | Free | 20 | Free |
| 50 | - Apricots: | | | | | |
| 10 | --- Containing added spirit | 10 | 20 | 20 | 20 | Free |
| 90 | --- Not containing added spirit | 10 | 20 | Free | 20 | Free |
| 60 | - Cherries: | | | | | |
| 10 | --- Containing added spirit | 10 | 20 | 20 | 20 | Free |
| 90 | --- Not containing added spirit | 10 | 20 | Free | 20 | Free |
| 70 | - Peaches, including nectarines | | | | | |
| 10 | --- Containing added spirit | 10 | 20 | 20 | 20 | Free |
| 90 | --- Not containing added spirit | 10 | 20 | Free | 20 | Free |
| 80 | - Strawberries: | | | | | |
| 10 | --- Containing added spirit | 10 | 20 | 20 | 20 | Free |
| 90 | --- Not containing added spirit | 10 | 20 | Free | 20 | Free |
| | - Other, including mixtures other than those of subheading 2008.19 19: | | | | | |
| 91 | -- Palm hearts: | | | | | |
| 10 | --- Containing added spirit | 10 | 20 | 20 | 20 | Free |
| 90 | --- Not containing added spirit | 10 | 20 | Free | 20 | Free |
| 92 | -- Mixtures: | | | | | |
| 10 | --- Containing added spirit | 10 | 20 | 20 | 20 | Free |
| 90 | --- Not containing added spirit | 10 | 20 | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- Containing added spirit | 10 | 20 | 20 | 20 | Free |
| 90 | --- Not containing added spirit | 10 | 20 | Free | 20 | Free |
| 20.09 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter: | | | | | |
| | - Orange juice: | | | | | |
| 11 00 | -- Frozen | 10 | 20 | Free | 20 | Free |
| 12 00 | -- Not frozen, of a Brix value not exceeding 20 | 10 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 20 | Free | 20 | Free |
| | - Grapefruit juice: | | | | | |
| 21 00 | -- Of a Brix value not exceeding 20 | 10 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 20 | Free | 20 | Free |
| | - Juice of any other single citrus fruit: | | | | | |
| 31 00 | -- Of a Brix value not exceeding 20 | 10 | 20 | Free | 20 | Free |
| 39 00 | -- Other | 10 | 20 | Free | 20 | Free |
| | - Pineapple juice: | | | | | |
| 41 00 | -- Of a Brix value not exceeding 20 | 10 | 20 | Free | 20 | Free |
| 49 00 | -- Other | 10 | 20 | Free | 20 | Free |
| 50 00 | - Tomato juice | 10 | 20 | Free | 20 | Free |
| | - Grape juice (including grape must): | | | | | |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-------|--|----|----|------|-----|------|
| 61 00 | - - Of a Brix value not exceeding 30 | 10 | 20 | Free | 20 | Free |
| 69 00 | - - Other | 10 | 20 | Free | 20 | Free |
| | - Apple juice: | | | | | |
| 71 00 | - - Of a Brix value not exceeding 20 | 10 | 20 | Free | 20 | Free |
| 79 00 | - - Other | 10 | 20 | Free | 20 | Free |
| 80 00 | - Juice of any other single fruit or vegetable | 10 | 20 | Free | 20 | Free |
| 90 00 | - Mixtures of juices | 10 | 20 | Free | 20 | Free |

CHAPTER 21
MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

1. This Chapter does not cover:
 - a) mixed vegetables of heading 0712;
 - b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
 - c) flavoured tea (heading 0902);
 - d) spices or other products of headings 0904 to 0910;
 - e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - f) yeast put up as a medicament or other products of heading 3003 or 3004; or
 - g) prepared enzymes of heading 3507.
2. Extracts of the substitutes referred to in Note 1 b) above are to be classified in heading 2101.
3. For the purposes of heading 2104, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 21.01 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: | | | | | |
| | - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: | | | | | |
| 11 00 | - - Extracts, essences and concentrates | 5 | Free | Free | 20 | Free |
| 12 00 | - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 5 | Free | Free | 20 | Free |
| 20 00 | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté | 5 | Free | Free | 20 | Free |
| 30 00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 5 | Free | Free | 20 | Free |
| 21.02 | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders: | | | | | |
| 10 00 | - Active yeasts | Free | 5 | Free | 20 | Free |
| 20 00 | - Inactive yeasts; other single-cell micro-organisms, dead | Free | 5 | Free | 20 | Free |
| 30 00 | - Prepared baking powders | Free | 5 | Free | 20 | Free |
| 21.03 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: | | | | | |
| 10 00 | - Soya sauce | 5 | 25 | Free | 20 | Free |
| 20 00 | - Tomato ketchup and other tomato sauces | 5 | 25 | Free | 20 | Free |
| 30 00 | - Mustard flour and meal and prepared mustard | 5 | 25 | Free | 20 | Free |
| 90 00 | - Other | 5 | 25 | Free | 20 | Free |
| 21.04 | Soups and broths and preparations therefor; homogenized composite food preparations: | | | | | |
| 10 00 | - Soups and broths and preparations therefor | 5 | 25 | Free | 20 | Free |
| 20 00 | - Homogenized composite food preparations | 5 | 25 | Free | 20 | Free |
| 21.05 00 00 | Ice cream and other edible ice, whether or not containing cocoa | 10 | 20 | Free | 20 | Free |
| 21.06 | Food preparations not elsewhere specified or included: | | | | | |
| 10 00 | - Protein concentrates and textured protein substances | 5 | Free | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | - - - Vanillin put up as tablets and in small doses | 10 | 20 | 180 | 20 | Free |
| 20 | - - - Sweets, gum and the like (for diabetics, in particular) containing synthetic sweetening agents instead of sugar | 5 | Free | Free | 20 | Free |
| 30 | - - - Concentrated preparations for beverages | 5 | Free | Free | 20 | Free |
| 40 | - - - Flavoured or coloured syrups (sugar solutions) | 5 | Free | Free | 20 | Free |
| 50 | - - - Dietetic supplements for children | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|------|--|----|------|------|-----|------|
| 60 | --- Soya milk, diluted or concentrated, whether or not containing other added substances (sugars, flavourings, etc.) | 5 | Free | Free | 20 | Free |
| 70 | --- Other foodstuffs with a basis of soya (for example, yoghurt, cheese, custard) | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |

CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover:
 - a) products of this Chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);
 - b) sea water (heading 2501);
 - c) distilled or conductivity water or water of similar purity (heading 2851);
 - d) acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 2915);
 - e) medicaments of heading 3003 or 3004; or
 - f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. For the purposes of heading 2202, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

SUBHEADING NOTE

1. For the purposes of subheading 2204 10, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|---|------|----|------|-----|------|
| 22.01 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow: | | | | | |
| 10 | - Mineral waters and aerated waters: | | | | | |
| 10 | --- Natural waters, not distilled | Free | 30 | Free | 20 | Free |
| 20 | --- Natural mineral waters, artificial mineral waters, aerated waters, not containing added sugar or other sweetening matter nor flavoured | 10 | 20 | 5 | 20 | Free |
| 30 | --- Ice (natural or artificial) and snow | Free | 30 | Free | 20 | Free |
| 90 00 | - Other | Free | 30 | Free | 20 | Free |
| 22.02 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009: | | | | | |
| 10 00 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | 10 | 20 | 20 | 20 | Free |
| 90 00 | - Other | 10 | 20 | 20 | 20 | Free |
| 22.03 00 | Beer made from malt: | | | | | |
| 10 | --- Of an alcoholic strength of not more than 4° | 10 | 20 | 30 | 20 | Free |
| 90 | --- Of an alcoholic strength of more than 4° | 10 | 20 | 30 | 20 | Free |
| 22.04 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009: | | | | | |
| 10 | - Sparkling wine: | | | | | |
| 10 | --- Champagne | 10 | 20 | 150 | 20 | Free |
| 90 | --- Other | 10 | 20 | 150 | 20 | Free |
| | - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: | | | | | |
| 21 00 | -- In containers holding not more than 2 litres | 10 | 20 | 30 | 20 | Free |
| 29 | -- Other: | | | | | |
| | --- Wine (other than liqueur wines and the like or sparkling wines) obtained exclusively by the fermentation of fresh grapes or fresh grape juice: | | | | | |
| 11 | ---- In containers holding not more than 2 litres | 10 | 20 | 30 | 20 | Free |
| 19 | ---- Other | 10 | 20 | 30 | 20 | Free |
| | --- Liqueur wines, mistelles or grape must with fermentation arrested by the addition of alcohol obtained exclusively from fresh grapes or from fresh grape juice: | | | | | |
| 21 | ---- In containers holding not more than 2 litres | 10 | 20 | 135 | 20 | Free |
| 29 | ---- Other | 10 | 20 | 135 | 20 | Free |
| | --- Fortified wines: | | | | | |
| 31 | ---- In containers holding not more than 2 litres | 10 | 20 | 30 | 20 | Free |
| 39 | ---- Other | 10 | 20 | 30 | 20 | Free |
| 90 | --- Other | 10 | 20 | 30 | 20 | Free |
| 30 00 | - Other grape must | 10 | 20 | 30 | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|----|------|-----|------|
| 22.05 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances: | | | | | |
| 10 | - In containers holding 2 litres or less: | | | | | |
| 10 | --- Vermouth | 10 | 20 | 135 | 20 | Free |
| 90 | --- Other | 10 | 20 | 135 | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- In containers holding not more than 2 litres | 10 | 20 | 135 | 20 | Free |
| 90 | --- Other | 10 | 20 | 135 | 20 | Free |
| 22.06 00 | Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included: | | | | | |
| | --- Cider, perry and mead: | | | | | |
| 11 | ---- In containers holding not more than 2 litres | 10 | 20 | 30 | 20 | Free |
| 19 | ---- Other | 10 | 20 | 30 | 20 | Free |
| 90 | --- Other fermented beverages (betsabetsa (rum), fermented coconut palm juice, etc.) | 10 | 20 | 30 | 20 | Free |
| 22.07 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength: | | | | | |
| 10 00 | - Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher | 5 | 20 | 180 | 20 | Free |
| 20 00 | - Ethyl alcohol and other spirits, denatured, of any strength | 5 | 20 | 180 | 20 | Free |
| 22.08 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages: | | | | | |
| 20 | - Spirits obtained by distilling grape wine or grape marc: | | | | | |
| 10 | --- In containers holding not more than 2 litres | 10 | 15 | 135 | 20 | Free |
| 90 | --- Other | 10 | 15 | 135 | 20 | Free |
| 30 | - Whiskies: | | | | | |
| 10 | --- In containers holding not more than 2 litres | 10 | 15 | 180 | 20 | Free |
| 90 | --- Other | 10 | 15 | 180 | 20 | Free |
| 40 | - Rum and tafia: | | | | | |
| 10 | --- In containers holding not more than 2 litres | 10 | 15 | 135 | 20 | Free |
| 90 | --- Other | 10 | 15 | 135 | 20 | Free |
| 50 | - Gin and Geneva: | | | | | |
| 10 | --- In containers holding not more than 2 litres | 10 | 15 | 135 | 20 | Free |
| 90 | --- Other | 10 | 15 | 135 | 20 | Free |
| 60 00 | - Vodka | 10 | 15 | 135 | 20 | Free |
| 70 00 | - Liqueurs and cordials | 10 | 15 | 135 | 20 | Free |
| 90 | - Other: | | | | | |
| | --- Spirituous beverages, of an alcoholic strength (actual and potential) of: | | | | | |
| 11 | ---- Less than 15° | 10 | 15 | 135 | 20 | Free |
| 12 | ---- 15° or more | 10 | 15 | 135 | 20 | Free |
| 90 | --- Other | 10 | 15 | 135 | 20 | Free |
| 22.09 00 00 | Vinegar and substitutes for vinegar obtained from acetic acid | 5 | 25 | Free | 20 | Free |

CHAPTER 23
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

NOTE

1. Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

SUBHEADING NOTE

1. For the purposes of subheading 2306 41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|------|------|
| 23.01 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves: | | | | | |
| 10 00 | - Flours, meals and pellets, of meat or meat offal; greaves | Free | 5 | Free | Free | Free |
| 20 00 | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates: | Free | 5 | Free | Free | Free |
| 23.02 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants: | | | | | |
| 10 00 | - Of maize (corn) | Free | 5 | Free | Free | Free |
| 20 00 | - Of rice | Free | 5 | Free | Free | Free |
| 30 00 | - Of wheat | Free | 5 | Free | Free | Free |
| 40 00 | - Of other cereals | Free | 5 | Free | Free | Free |
| 50 00 | - Of leguminous plants | Free | 5 | Free | Free | Free |
| 23.03 | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets: | | | | | |
| 10 00 | - Residues of starch manufacture and similar residues | Free | 5 | Free | 20 | Free |
| 20 00 | - Beet-pulp, bagasse and other waste of sugar manufacture | Free | 5 | Free | 20 | Free |
| 30 00 | - Brewing or distilling dregs and waste | Free | 5 | Free | 20 | Free |
| 23.04 00 00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil | Free | 5 | Free | Free | Free |
| 23.05 00 00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil | Free | 5 | Free | Free | Free |
| 23.06 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305: | | | | | |
| 10 00 | - Of cotton seeds | Free | 5 | Free | Free | Free |
| 20 00 | - Of linseed | Free | 5 | Free | Free | Free |
| 30 00 | - Of sunflower seeds | Free | 5 | Free | Free | Free |
| | - Of rape or colza seeds: | | | | | |
| 41 00 | -- Low erucic acid rape or colza seeds | Free | 5 | Free | Free | Free |
| 49 00 | -- Other | Free | 5 | Free | Free | Free |
| 50 00 | - Of coconut or copra | Free | 5 | Free | Free | Free |
| 60 00 | - Of palm nuts or kernels | Free | 5 | Free | Free | Free |
| 70 00 | - Of maize (corn) germ | Free | 5 | Free | Free | Free |
| 90 | - Other: | | | | | |
| 10 | --- Of castor oil seeds | Free | 5 | Free | Free | Free |
| 90 | --- Other | Free | 5 | Free | Free | Free |
| 23.07 00 00 | Wine lees; argol | Free | 5 | Free | 20 | Free |
| 23.08 00 00 | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included | Free | 5 | Free | Free | Free |
| 23.09 | Preparations of a kind used in animal feeding: | | | | | |
| 10 00 | - Dog or cat food, put up for retail sale | Free | 15 | Free | 20 | Free |
| 90 00 | - Other | Free | 15 | Free | Free | Free |

CHAPTER 24
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTE

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|----|------|-----|------|
| 24.01 | Unmanufactured tobacco; tobacco refuse: | | | | | |
| 10 00 | - Tobacco, not stemmed/stripped | Free | 5 | Free | 20 | Free |
| 20 00 | - Tobacco, partly or wholly stemmed/stripped | Free | 5 | Free | 20 | Free |
| 30 00 | - Tobacco refuse | Free | 5 | Free | 20 | Free |
| 24.02 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes: | | | | | |
| 10 00 | - Cigars, cheroots and cigarillos, containing tobacco: | 15 | 15 | 70 | 20 | Free |
| 20 00 | - Cigarettes containing tobacco | 15 | 15 | 70 | 20 | Free |
| 90 00 | - Other | 15 | 15 | 70 | 20 | Free |
| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences: | | | | | |
| 10 00 | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion | 15 | 15 | 60 | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- "Homogenized" or "reconstituted" tobacco | Free | 30 | 60 | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- Chewing tobacco | 15 | 15 | 20 | 20 | Free |
| 20 | --- Sticks, snuff | 15 | 15 | 60 | 20 | Free |

SECTION V MINERAL PRODUCTS

CHAPTER 25 SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

NOTES

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.
The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover:
 - a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802);
 - b) earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃ (heading 2821);
 - c) medicaments or other products of Chapter 30;
 - d) perfumery, cosmetic or toilet preparations (Chapter 33);
 - e) setts, curbstones or flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
 - f) precious or semi-precious stones (heading 7102 or 7103);
 - g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
 - h) billiard chalks (heading 9504); or
 - ij) writing or drawing chalks or tailors' chalks (heading 9609).
3. Any products classifiable in heading 2517 and any other heading of the Chapter are to be classified in heading 2517.
4. Heading 2530 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|------|------|
| 25.01 00 | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water: | | | | | |
| | --- Salt: | | | | | |
| 11 | ---- Raw | Free | 5 | Free | 20 | Free |
| 12 | ---- Raw denatured | Free | 5 | Free | 20 | Free |
| 19 | ---- Other | 5 | Free | Free | Free | Free |
| 20 | --- Pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water (including salt liquor) | Free | 5 | Free | Free | Free |
| 25.02 00 00 | Unroasted iron pyrites | Free | 5 | Free | 20 | Free |
| 25.03 00 00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur | Free | 5 | Free | 20 | Free |
| 25.04 | Natural graphite: | | | | | |
| 10 00 | - In powder or in flakes | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 25.05 | Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26: | | | | | |
| 10 00 | - Silica sands and quartz sands | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 25.06 | Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape: | | | | | |
| 10 00 | - Quartz | Free | 5 | Free | 20 | Free |
| | - Quartzite: | | | | | |
| 21 00 | -- Crude or roughly trimmed | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 25.07 00 00 | Kaolin and other kaolinic clays, whether or not calcined | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 25.08 | Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths: | | | | | |
| 10 00 | - Bentonite | Free | 5 | Free | 20 | Free |
| 20 00 | - Decolourizing earths and fuller's earth | Free | 5 | Free | 20 | Free |
| 30 00 | - Fire-clay | Free | 5 | Free | 20 | Free |
| 40 00 | - Other clays | Free | 5 | Free | 20 | Free |
| 50 00 | - Andalusite, kyanite and sillimanite | Free | 5 | Free | 20 | Free |
| 60 00 | - Mullite | Free | 5 | Free | 20 | Free |
| 70 00 | - Chamotte or dinas earths | Free | 5 | Free | 20 | Free |
| 25.09 00 00 | Chalk | Free | 5 | Free | 20 | Free |
| 25.10 | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk: | | | | | |
| 10 00 | - Unground | Free | 5 | Free | 20 | Free |
| 20 00 | - Ground | Free | 5 | Free | 20 | Free |
| 25.11 | Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16: | | | | | |
| 10 00 | - Natural barium sulphate (barytes) | Free | 5 | Free | 20 | Free |
| 20 00 | - Natural barium carbonate (witherite) | Free | 5 | Free | 20 | Free |
| 25.12 00 00 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less | Free | 5 | Free | 20 | Free |
| 25.13 | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated: | | | | | |
| | - Pumice stone: | | | | | |
| 11 00 | -- Crude or in irregular pieces, including crushed pumice ("bimskies") | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Emery, natural corundum, natural garnet and other natural abrasives | Free | 5 | Free | 20 | Free |
| 25.14 00 00 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | Free | 5 | Free | 20 | Free |
| 25.15 | Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape: | | | | | |
| | - Marble and travertine: | | | | | |
| 11 00 | -- Crude or roughly trimmed | Free | 5 | Free | 20 | Free |
| 12 00 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | Free | 5 | Free | 20 | Free |
| 20 00 | - Ecaussine and other calcareous monumental or building stone; alabaster | Free | 5 | Free | 20 | Free |
| 25.16 | Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape: | | | | | |
| | - Granite: | | | | | |
| 11 00 | -- Crude or roughly trimmed | Free | 5 | Free | 20 | Free |
| 12 00 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | Free | 5 | Free | 20 | Free |
| | - Sandstone: | | | | | |
| 21 00 | -- Crude or roughly trimmed | Free | 5 | Free | 20 | Free |
| 22 00 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | Free | 5 | Free | 20 | Free |
| 90 00 | - Other monumental or building stone | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 25.17 | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: | | | | | |
| 10 00 | - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | Free | 5 | Free | 20 | Free |
| 20 00 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 25.17 10 | Free | 5 | Free | 20 | Free |
| 30 00 | - Tarred macadam | Free | 5 | Free | 20 | Free |
| 41 00 | - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: - - Of marble | Free | 5 | Free | 20 | Free |
| 49 00 | - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated: - - Other | Free | 5 | Free | 20 | Free |
| 25.18 | Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite): | | | | | |
| 10 00 | - Dolomite, not calcined or sintered | Free | 5 | Free | 20 | Free |
| 20 00 | - Calcined or sintered dolomite | Free | 5 | Free | 20 | Free |
| 30 00 | - Dolomite ramming mix | Free | 5 | Free | 20 | Free |
| 25.19 | Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure: | | | | | |
| 10 00 | - Natural magnesium carbonate (magnesite) | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 25.20 | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders: | | | | | |
| 10 00 | - Gypsum; anhydrite | Free | 5 | Free | 20 | Free |
| 20 00 | - Plasters | Free | 5 | Free | 20 | Free |
| 25.21 00 00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement | Free | 5 | Free | 20 | Free |
| 25.22 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25: | | | | | |
| 10 00 | - Quicklime | 5 | Free | Free | 20 | Free |
| 20 00 | - Slaked lime | 5 | Free | Free | 20 | Free |
| 30 00 | - Hydraulic lime | 5 | Free | Free | 20 | Free |
| 25.23 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers: | | | | | |
| 10 00 | - Cement clinkers - Portland cement: | 5 | 10 | Free | 20 | Free |
| 21 00 | - - White cement, whether or not artificially coloured | Free | Free | Free | 20 | Free |
| 29 00 | - - Other | Free | Free | Free | 20 | Free |
| 30 00 | - Aluminous or fondu cements | Free | Free | Free | 20 | Free |
| 90 00 | - Other hydraulic cements | Free | Free | Free | 20 | Free |
| 25.24 00 00 | Asbestos | Free | 5 | Free | 20 | Free |
| 25.25 | Mica, including splittings; mica waste: | | | | | |
| 10 00 | - Crude mica and mica rifted into sheets or splittings | Free | 5 | Free | 20 | Free |
| 20 00 | - Mica powder | Free | 5 | Free | 20 | Free |
| 30 00 | - Mica waste | Free | 5 | Free | 20 | Free |
| 25.26 | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc: | | | | | |
| 10 00 | - Neither crushed nor ground | Free | 5 | Free | 20 | Free |
| 20 00 | - Crushed or ground | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|-----|------|
| 25.28 | Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight: | | | | | |
| 10 00 | - Natural sodium borates and concentrates thereof (whether or not calcined) | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | - - - Borate fertilizers | Free | 5 | Free | 20 | Free |
| 90 | - - - Other | Free | 5 | Free | 20 | Free |
| 25.29 | Felspar; leucite; nepheline and nepheline syenite; fluorspar: | | | | | |
| 10 00 | - Felspar | Free | 5 | Free | 20 | Free |
| | - Fluorspar: | | | | | |
| 21 00 | - - Containing by weight 97% or less of calcium fluoride | Free | 5 | Free | 20 | Free |
| 22 00 | - - Containing by weight more than 97% of calcium fluoride | Free | 5 | Free | 20 | Free |
| 30 00 | - Leucite; nepheline and nepheline syenite | Free | 5 | Free | 20 | Free |
| 25.30 | Mineral substances not elsewhere specified or included: | | | | | |
| 10 00 | - Vermiculite, perlite and chlorites, unexpanded | Free | 5 | Free | 20 | Free |
| 20 00 | - Kieserite, epsomite (natural magnesium sulphates) | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

CHAPTER 26 ORES, SLAG AND ASH

NOTES

1. This Chapter does not cover:
 - a) slag or similar industrial waste prepared as macadam (heading 2517);
 - b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
 - c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);
 - d) basic slag of Chapter 31;
 - e) slag wool, rock wool or similar mineral wools (heading 6806);
 - f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
 - g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 2601 to 2617, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 2620 applies only to:
 - a) ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 2621); and
 - b) ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

SUBHEADING NOTES

1. For the purposes of subheading 2620 21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620 60.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|-----|------|
| 26.01 | Iron ores and concentrates, including roasted iron pyrites: | | | | | |
| | - Iron ores and concentrates, other than roasted iron pyrites: | | | | | |
| 11 00 | -- Non-agglomerated | Free | 5 | Free | 20 | Free |
| 12 00 | -- Agglomerated | Free | 5 | Free | 20 | Free |
| 20 00 | - Roasted iron pyrites | Free | 5 | Free | 20 | Free |
| 26.02 00 00 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content | Free | 5 | Free | 20 | Free |
| 26.03 00 00 | Copper ores and concentrates | Free | 5 | Free | 20 | Free |
| 26.04 00 00 | Nickel ores and concentrates | Free | 5 | Free | 20 | Free |
| 26.05 00 00 | Cobalt ores and concentrates | Free | 5 | Free | 20 | Free |
| 26.06 00 00 | Aluminium ores and concentrates | Free | 5 | Free | 20 | Free |
| 26.07 00 00 | Lead ores and concentrates | Free | 5 | Free | 20 | Free |
| 26.08 00 00 | Zinc ores and concentrates | Free | 5 | Free | 20 | Free |
| 26.09 00 00 | Tin ores and concentrates | Free | 5 | Free | 20 | Free |
| 26.10 00 00 | Chromium ores and concentrates | Free | 5 | Free | 20 | Free |
| 26.11 00 00 | Tungsten ores and concentrates | Free | 5 | Free | 20 | Free |
| 26.12 | Uranium or thorium ores and concentrates: | | | | | |
| 10 00 | - Uranium ores and concentrates | Free | 5 | Free | 20 | Free |
| 20 00 | - Thorium ores and concentrates | Free | 5 | Free | 20 | Free |
| 26.13 | Molybdenum ores and concentrates: | | | | | |
| 10 00 | - Roasted | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 26.14 00 00 | Titanium ores and concentrates | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|-----|------|
| 26.15 | Niobium, tantalum, vanadium or zirconium ores and concentrates: | | | | | |
| 10 00 | - Zirconium ores and concentrates | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 26.16 | Precious metal ores and concentrates: | | | | | |
| 10 00 | - Silver ores and concentrates | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 26.17 | Other ores and concentrates: | | | | | |
| 10 00 | - Antimony ores and concentrates | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 26.18 00 00 | Granulated slag (slag sand) from the manufacture of iron or steel | Free | 5 | Free | 20 | Free |
| 26.19 00 00 | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel | Free | 5 | Free | 20 | Free |
| 26.20 | Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds: | | | | | |
| | - Containing mainly zinc: | | | | | |
| 11 00 | -- Hard zinc spelter | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Containing mainly lead | | | | | |
| 21 00 | -- Leaded gasoline sludges and leaded anti-knock compound sludges | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Containing mainly copper | Free | 5 | Free | 20 | Free |
| 40 00 | - Containing mainly aluminium | Free | 5 | Free | 20 | Free |
| 60 00 | - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | Free | 5 | Free | 20 | Free |
| | - Other | | | | | |
| 91 00 | -- Containing antimony, beryllium, cadmium, chromium or their mixtures | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 26.21 | Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste: | | | | | |
| 10 00 | - Ash and residues from the incineration of municipal waste | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

CHAPTER 27
MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;
BITUMINOUS SUBSTANCES; MINERAL WAXES

NOTES

1. This Chapter does not cover:
 - a) separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 2711;
 - b) medicaments of heading 3003 or 3004; or
 - c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.
2. References in heading 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
 However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distills at 300°C, after conversion to 1 013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 2710, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of primary products; and
 - c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

SUBHEADING NOTES

1. For the purposes of subheading 2701 11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701 12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
3. For the purposes of subheadings 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.
4. For the purposes of subheading 2710 11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|-----|------|
| 27.01 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal: | | | | | |
| | - Coal, whether or not pulverized, but not agglomerated: | | | | | |
| 11 00 | -- Anthracite | Free | 5 | Free | 20 | Free |
| 12 00 | -- Bituminous coal | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other coal | Free | 5 | Free | 20 | Free |
| 20 00 | - Briquettes, ovoids and similar solid fuels manufactured from coal | Free | 5 | Free | 20 | Free |
| 27.02 | Lignite, whether or not agglomerated, excluding jet: | | | | | |
| 10 00 | - Lignite, whether or not pulverized, but not agglomerated | Free | 5 | Free | 20 | Free |
| 20 00 | - Agglomerated lignite | Free | 5 | Free | 20 | Free |
| 27.03 00 | Peat (including peat litter), whether or not agglomerated: | | | | | |
| 10 | --- Peat, not agglomerated, whether or not compressed into pellets | Free | 5 | Free | 20 | Free |
| 20 | --- Agglomerated peat | Free | 5 | Free | 20 | Free |
| 27.04 00 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon: | | | | | |
| 10 | --- Coke and semi-coke of coal, retort carbon | Free | 15 | Free | 20 | Free |
| 20 | --- Coke and semi-coke of lignite or of peat | Free | 15 | Free | 20 | Free |
| 27.05 00 00 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons | Free | 15 | Free | 20 | Free |
| 27.06 00 00 | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars | Free | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------------------------|------|------------------|------|
| 27.07 | Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents: | | | | | |
| 10 00 | - Benzol (benzene) | Free | 15 | Free | 20 | Free |
| 20 00 | - Toluol (toluene) | Free | 15 | Free | 20 | Free |
| 30 00 | - Xylol (xylenes) | Free | 15 | Free | 20 | Free |
| 40 00 | - Naphthalene | Free | 15 | Free | 20 | Free |
| 50 00 | - Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method | Free | 15 | Free | 20 | Free |
| 60 00 | - Phenols | Free | 15 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Creosote oils | Free | 15 | Free | 20 | Free |
| 99 00 | -- Other | Free | 15 | Free | 20 | Free |
| 27.08 | Pitch and pitch coke, obtained from coal tar or from other mineral tars: | | | | | |
| 10 00 | - Pitch | Free | 15 | Free | 20 | Free |
| 20 00 | - Pitch coke | Free | 15 | Free | 20 | Free |
| 27.09 00 00 | Petroleum oils and oils obtained from bituminous minerals, crude | Free | 5 | Free | 20 | Free |
| 27.10 | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils: | | | | | |
| | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: | | | | | |
| 11 | -- Light oils and preparations: | | (¹) | | (³) | |
| 11 | --- Aviation spirit | Free | 412* | Free | 20% * | Free |
| 12 | --- Premium grade petrol | Free | 1960* | Free | 20% * | Free |
| 13 | --- Motor spirit, other | Free | 1155* | Free | 20% * | Free |
| 14 | --- Spirit-type jet fuel | Free | 784* | Free | 20% * | Free |
| 15 | --- White spirit | Free | 183* | Free | 20% * | Free |
| 19 | --- Other | Free | 183* | Free | 20% * | Free |
| 19 | -- Other: | | | | | |
| | --- Light oils and preparations: | | | | | |
| 21 | ---- Kerosene | Free | 31* | Free | Free | Free |
| 22 | ---- Fuels made up of a mixture of petroleum spirit and other liquid fuels | Free | 183* | Free | 20% * | Free |
| 23 | ---- Kerosene-type jet fuel | Free | 31* | Free | 20% * | Free |
| 29 | ---- Other | Free | 183* | Free | 20% * | Free |
| | --- Heavy oils and preparations: | | | | | |
| 31 | ---- Gas-oils | Free | 215* | Free | 20% * | Free |
| 32 | ---- Fuel oils | Free | 70* | Free | 20% * | Free |
| 33 | ---- Lubricating oils and lubricants | Free | 30% | 10 | 20% * | Free |
| 34 | ---- Base oils used in mixtures of lubricating oils and lubricants | Free | 5% | Free | 20% * | Free |
| 39 | ---- Other | Free | 30% | 10 | 20% * | Free |
| | - Waste oils | | | | | |
| 91 00 | -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | Free | 5% | Free | 20% * | Free |
| 99 00 | -- Other | Free | 5% (²) | Free | 20% * | Free |
| 27.11 | Petroleum gases and other gaseous hydrocarbons: | | | | | |
| | - Liquefied: | | | | | |
| 11 00 | -- Natural gas | Free | 60* | Free | 20% * | Free |
| 12 00 | -- Propane | Free | 60* | Free | Free | Free |
| 13 00 | -- Butanes | Free | 60* | Free | Free | Free |
| 14 00 | -- Ethylene, propylene, butylene and butadiene | Free | 60* | Free | 20% * | Free |
| 19 00 | -- Other | Free | 60* | Free | 20% * | Free |
| | - In gaseous state: | | | | | |
| 21 00 | -- Natural gas | Free | 60* | Free | 20% * | Free |
| 29 00 | -- Other | Free | 60* | Free | 20% * | Free |

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| 27.12 | Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured: | | | | | |
| 10 00 | - Petroleum jelly | Free | 5 | Free | 20 | Free |
| 20 00 | - Paraffin wax containing by weight less than 0.75% of oil | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 27.13 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals: | | | | | |
| | - Petroleum coke: | | | | | |
| 11 00 | -- Not calcined | Free | 5 | Free | 20 | Free |
| 12 00 | -- Calcined | Free | 5 | Free | 20 | Free |
| 20 00 | - Petroleum bitumen | Free | 5 | Free | 20 | Free |
| 90 00 | - Other residues of petroleum oils or of oils obtained from bituminous minerals | Free | 5 | Free | 20 | Free |
| 27.14 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands, asphaltites and asphaltic rocks: | | | | | |
| 10 00 | - Bituminous or oil shale and tar sands | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 27.15 00 00 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Free | 5 | Free | 20 | Free |
| 27.16 00 00 | Electrical energy (optional heading) | Free | 15 | Free | 20 | Free |

Footnotes:

⁽¹⁾ MGF/litre⁽²⁾ MGF/kg net⁽³⁾ In compliance with the provisions of Article 06.01 06 of the General Tax Code, all goods in Chapter 27 are subject to 20% VAT-PP (not applicable to 27.10 19 21 (kerosene) and 27.11 13 00 (butane)). Cf: Memo No. 098-MBDPA/SG/DGD/D41 of 13 December 2001.

SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

1. a) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of the Nomenclature.
b) Subject to paragraph a) above, goods answering to a description in heading 2843 or 2846 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII are to be classified in the heading appropriate to that product, provided that the constituents are:
 - a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - b) presented together; and
 - c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28 INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - b) the products mentioned in a) above dissolved in water;
 - c) the products mentioned in a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - d) the products mentioned in a), b) or c) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
 - e) the products mentioned in a), b), c) or d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphoxylates, stabilized with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates of inorganic bases (heading 2838), organic products included in headings 2843 to 2846 and carbides (heading 2849), only the following compounds of carbon are to be classified in this Chapter:
 - a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 2811);
 - b) halide oxides of carbon (heading 2812);
 - c) carbon disulphide (heading 2813);
 - d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);
 - e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2851) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
 - a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - b) organo-inorganic compounds other than those mentioned in Note 2 above;
 - c) products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;
 - e) artificial graphite (heading 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals of heading 3824;
 - f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), or precious metals or precious metal alloys of Chapter 71;
 - g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 9001).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 2811.

5. Headings 2826 to 2842 apply only to metal or ammonium salts or peroxy salts.
Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.
6. Heading 2844 applies only to:
- technetium (atomic 43), promethium (atomic 61), polonium (atomic 84) and all elements with an atomic number greater than 84;
 - natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);
 - spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 2844 and 2845, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 2848 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
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| I. CHEMICAL ELEMENTS | | | | | | |
| 28.01 | Fluorine, chlorine, bromine and iodine: | | | | | |
| 10 00 | - Chlorine | Free | 5 | Free | 20 | Free |
| 20 00 | - Iodine | Free | 5 | Free | 20 | Free |
| 30 00 | - Fluorine; bromine | Free | 5 | Free | 20 | Free |
| 28.02 00 00 | Sulphur, sublimed or precipitated; colloidal sulphur | Free | 5 | Free | 20 | Free |
| 28.03 00 00 | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) | Free | 5 | Free | 20 | Free |
| 28.04 | Hydrogen, rare gases and other non-metals: | | | | | |
| 10 00 | - Hydrogen | Free | 5 | Free | 20 | Free |
| | - Rare gases: | | | | | |
| 21 00 | - Argon | Free | 5 | Free | 20 | Free |
| 29 00 | - Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Nitrogen | Free | 5 | Free | 20 | Free |
| 40 00 | - Oxygen | Free | 5 | Free | 20 | Free |
| 50 00 | - Boron; tellurium | Free | 5 | Free | 20 | Free |
| | - Silicon: | | | | | |
| 61 00 | -- Containing by weight not less than 99.90 % of silicon | Free | 5 | Free | 20 | Free |
| 69 00 | -- Other | Free | 5 | Free | 20 | Free |
| 70 00 | - Phosphorus | Free | 5 | Free | 20 | Free |
| 80 00 | - Arsenic | Free | 5 | Free | 20 | Free |
| 90 00 | - Selenium | Free | 5 | Free | 20 | Free |
| 28.05 | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury: | | | | | |
| | - Alkali or alkaline-earth metals: | | | | | |
| 11 00 | -- Sodium | Free | 5 | Free | 20 | Free |
| 12 00 | -- Calcium | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | Free | 5 | Free | 20 | Free |
| 40 00 | - Mercury | Free | 5 | Free | 20 | Free |
| II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS | | | | | | |
| 28.06 | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid | | | | | |
| 10 00 | - Hydrogen chloride (hydrochloric acid) | Free | 5 | Free | 20 | Free |
| 20 00 | - Chlorosulphuric acid | Free | 5 | Free | 20 | Free |
| 28.07 00 00 | Sulphuric acid; oleum | Free | 5 | Free | 20 | Free |
| 28.08 00 00 | Nitric acid; sulphonitric acids | Free | 5 | Free | 20 | Free |
| 28.09 | Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined: | | | | | |
| 10 00 | - Diphosphorus pentoxide | Free | 5 | Free | 20 | Free |
| 20 00 | - Phosphoric acid and polyphosphoric acids | Free | 5 | Free | 20 | Free |

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| 28.10 00 00 | Oxides of boron; boric acids | Free | 5 | Free | 20 | Free |
| 28.11 | Other inorganic acids and other inorganic oxygen compounds of non-metals: | | | | | |
| | - Other inorganic acids: | | | | | |
| 11 00 | -- Hydrogen fluoride (hydrofluoric acid) | Free | 5 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Hydrogen cyanide | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | - Other inorganic oxygen compounds of non-metals: | | | | | |
| 21 00 | -- Carbon dioxide | Free | 5 | Free | 20 | Free |
| 22 00 | -- Silicon dioxide | Free | 5 | Free | 20 | Free |
| 23 00 | -- Sulphur dioxide | Free | 5 | Free | 20 | Free |
| 29 00 | - Other | Free | 5 | Free | 20 | Free |
| | III. HALOGEN OR SUPHUR COMPOUNDS OF NON-METALS | | | | | |
| 28.12 | Halides and halide oxides of non-metals: | | | | | |
| 10 | - Chlorides and chloride oxides | | | | | |
| 11 | --- Thionyl chloride | Free | 5 | Free | 20 | Free |
| 12 | --- Sulphur chloride | Free | 5 | Free | 20 | Free |
| 13 | --- Carbonyl chloride (phosgene) | Free | 5 | Free | 20 | Free |
| 14 | --- Sulphur dichloride | Free | 5 | Free | 20 | Free |
| 15 | --- Arsenic trichloride | Free | 5 | Free | 20 | Free |
| 16 | --- Phosphorus trichloride | Free | 5 | Free | 20 | Free |
| 17 | --- Phosphorus pentachloride | Free | 5 | Free | 20 | Free |
| 20 | --- Phosphorus trichloride oxide | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 28.13 | Sulphides of non-metals; commercial phosphorus trisulphide: | | | | | |
| 10 00 | - Carbon disulphide | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| | IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS | | | | | |
| 28.14 | Ammonia, anhydrous or in aqueous solution: | | | | | |
| 10 00 | - Anhydrous ammonia | Free | 5 | Free | 20 | Free |
| 20 00 | - Ammonia in aqueous solution | Free | 5 | Free | 20 | Free |
| 28.15 | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium: | | | | | |
| | - Sodium hydroxide (caustic soda): | | | | | |
| 11 00 | -- Solid | Free | 5 | Free | 20 | Free |
| 12 00 | -- In aqueous solution (soda lye or liquid soda) | Free | 5 | Free | Free | Free |
| 20 00 | - Potassium hydroxide (caustic potash) | Free | 5 | Free | 20 | Free |
| 30 00 | - Peroxides of sodium or potassium | Free | 5 | Free | 20 | Free |
| 28.16 | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium: | | | | | |
| 10 00 | - Hydroxide and peroxide of magnesium | Free | 5 | Free | 20 | Free |
| 40 00 | - Oxides, hydroxides and peroxides, of strontium or barium | Free | 5 | Free | 20 | Free |
| 28.17 00 00 | Zinc oxide; zinc peroxide | Free | 5 | Free | 20 | Free |
| 28.18 | Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide: | | | | | |
| 10 00 | - Artificial corundum | Free | 5 | Free | 20 | Free |
| 20 00 | - Aluminium oxide, other than artificial corundum | Free | 5 | Free | 20 | Free |
| 30 00 | - Aluminium hydroxide | Free | 5 | Free | 20 | Free |
| 28.19 | Chromium oxides and hydroxides: | | | | | |
| 10 00 | - Chromium trioxide | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 28.20 | Manganese oxides: | | | | | |
| 10 00 | - Manganese dioxide | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 28.21 | Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃: | | | | | |
| 10 00 | - Iron oxides and hydroxides | Free | 5 | Free | 20 | Free |
| 20 00 | - Earth colours | Free | 5 | Free | 20 | Free |

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| 28.22 00 00 | Cobalt oxides and hydroxides; commercial cobalt oxides | Free | 5 | Free | 20 | Free |
| 28.23 00 00 | Titanium oxides | Free | 5 | Free | 20 | Free |
| 28.24 | Lead oxides; red lead and orange lead: | | | | | |
| 10 00 | - Lead monoxide (litharge, massicot) | Free | 5 | Free | 20 | Free |
| 20 00 | - Red lead and orange lead | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 28.25 | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides: | | | | | |
| 10 00 | - Hydrazine and hydroxylamine and their inorganic salts | Free | 5 | Free | 20 | Free |
| 20 00 | - Lithium oxide and hydroxide | Free | 5 | Free | 20 | Free |
| 30 00 | - Vanadium oxides and hydroxides | Free | 5 | Free | 20 | Free |
| 40 00 | - Nickel oxides and hydroxides | Free | 5 | Free | 20 | Free |
| 50 00 | - Copper oxides and hydroxides | Free | 5 | Free | 20 | Free |
| 60 00 | - Germanium oxides and zirconium dioxide | Free | 5 | Free | 20 | Free |
| 70 00 | - Molybdenum oxides and hydroxides | Free | 5 | Free | 20 | Free |
| 80 00 | - Antimony oxides | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| | V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS | | | | | |
| 28.26 | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts: | | | | | |
| | - Fluorides: | | | | | |
| 11 00 | -- Of ammonium or of sodium | Free | 5 | Free | 20 | Free |
| 12 00 | -- Of aluminium | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Fluorosilicates of sodium or of potassium | Free | 5 | Free | 20 | Free |
| 30 00 | - Sodium hexafluoroaluminate (synthetic cryolite) | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 28.27 | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides: | | | | | |
| 10 00 | - Ammonium chloride | Free | 5 | Free | 20 | Free |
| 20 00 | - Calcium chloride | Free | 5 | Free | 20 | Free |
| | - Other chlorides: | | | | | |
| 31 00 | -- Of magnesium | Free | 5 | Free | 20 | Free |
| 32 00 | -- Of aluminium | Free | 5 | Free | 20 | Free |
| 33 00 | -- Of iron | Free | 5 | Free | 20 | Free |
| 34 00 | -- Of cobalt | Free | 5 | Free | 20 | Free |
| 35 00 | -- Of nickel | Free | 5 | Free | 20 | Free |
| 36 00 | -- Of zinc | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Chloride oxides and chloride hydroxides: | | | | | |
| 41 00 | -- Of copper | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Bromides and bromide oxides: | | | | | |
| 51 00 | -- Bromides of sodium or of potassium | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| 60 00 | - Iodides and iodide oxides | Free | 5 | Free | 20 | Free |
| 28.28 | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites: | | | | | |
| 10 00 | - Commercial calcium hypochlorite and other calcium hypochlorites | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Sodium hypochlorite and potassium hypochlorite (eau de Javel) | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 28.29 | Chlorates and perchlorates; bromates and perbromates; iodates and periodates: | | | | | |
| | - Chlorates: | | | | | |
| 11 00 | -- Of sodium | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 28.30 | Sulphides; polysulphides, whether or not chemically defined: | | | | | |
| 10 00 | - Sodium sulphides | Free | 5 | Free | Free | Free |
| 20 00 | - Zinc sulphide | Free | 5 | Free | 20 | Free |
| 30 00 | - Cadmium sulphide | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

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| 28.31 | Dithionites and sulfoxylates: | | | | | |
| 10 00 | - Of sodium | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 28.32 | Sulphites; thiosulphates: | | | | | |
| 10 00 | - Sodium sulphites | Free | 5 | Free | 20 | Free |
| 20 00 | - Other sulphites | Free | 5 | Free | 20 | Free |
| 30 00 | - Thiosulphates | Free | 5 | Free | 20 | Free |
| 28.33 | Sulphates; alums; peroxosulphates (persulphates): | | | | | |
| | - Sodium sulphates: | | | | | |
| 11 00 | -- Disodium sulphates | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Other sulphates: | | | | | |
| 21 00 | -- Of magnesium | Free | 5 | Free | 20 | Free |
| 22 00 | -- Of aluminium | Free | 5 | Free | Free | Free |
| 23 00 | -- Of chromium | Free | 5 | Free | Free | Free |
| 24 00 | -- Of nickel | Free | 5 | Free | 20 | Free |
| 25 00 | -- Of copper | Free | 5 | Free | 20 | Free |
| 26 00 | -- Of zinc | Free | 5 | Free | 20 | Free |
| 27 00 | -- Of barium | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Alums | Free | 5 | Free | 20 | Free |
| 40 00 | - Peroxosulphates (persulphates) | Free | 5 | Free | 20 | Free |
| 28.34 | Nitrites; nitrates: | | | | | |
| 10 00 | - Nitrites | Free | 5 | Free | Free | Free |
| | - Nitrates: | | | | | |
| 21 00 | -- Of potassium | Free | 5 | Free | Free | Free |
| 29 00 | -- Other | Free | 5 | Free | Free | Free |
| 28.35 | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined: | | | | | |
| 10 00 | - Phosphinates (hypophosphites) and phosphonates (phosphites) | Free | 5 | Free | 20 | Free |
| | - Phosphates: | | | | | |
| 22 00 | -- Of mono- or disodium | Free | 5 | Free | 20 | Free |
| 23 00 | -- Of trisodium | Free | 5 | Free | 20 | Free |
| 24 00 | -- Of potassium | Free | 5 | Free | 20 | Free |
| | - Phosphates: | | | | | |
| 25 00 | -- Calcium hydrogenorthophosphate ("dicalcium phosphate") | Free | 5 | Free | 20 | Free |
| 26 00 | -- Other phosphates of calcium | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Polyphosphates: | | | | | |
| 31 00 | -- Sodium triphosphate (sodium tripolyphosphate) | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| 28.36 | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate: | | | | | |
| 10 00 | - Commercial ammonium carbonate and other ammonium carbonates | Free | 5 | Free | 20 | Free |
| 20 00 | - Disodium carbonate | Free | 5 | Free | 20 | Free |
| 30 00 | - Sodium hydrogencarbonate (sodium bicarbonate) | Free | 5 | Free | 20 | Free |
| 40 00 | - Potassium carbonates | Free | 5 | Free | 20 | Free |
| 50 00 | - Calcium carbonate | Free | 5 | Free | 20 | Free |
| 60 00 | - Barium carbonate | Free | 5 | Free | 20 | Free |
| 70 00 | - Lead carbonate | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Lithium carbonates | Free | 5 | Free | 20 | Free |
| 92 00 | -- Strontium carbonate | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 28.37 | Cyanides, cyanide oxides and complex cyanides: | | | | | |
| | - Cyanides and cyanide oxides: | | | | | |
| 11 00 | -- Of sodium | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Complex cyanides | Free | 5 | Free | 20 | Free |
| 28.38 00 00 | Fulminates, cyanates and thiocyanates | Free | 5 | Free | 20 | Free |
| 28.39 | Silicates; commercial alkali metal silicates: | | | | | |
| | - Of sodium: | | | | | |
| 11 00 | -- Sodium metasilicates | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Of potassium | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

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| 28.40 | Borates; peroxoborates (perborates): | | | | | |
| | - Disodium tetraborate (refined borax): | | | | | |
| 11 00 | -- Anhydrous | Free | 5 | Free | Free | Free |
| 19 00 | -- Other | Free | 5 | Free | Free | Free |
| 20 | - Other borates: | | | | | |
| 10 | --- Borate fertilizers | Free | 5 | Free | Free | Free |
| 90 | --- Other | Free | 5 | Free | Free | Free |
| 30 00 | - Peroxoborates (perborates) | Free | 5 | Free | Free | Free |
| 28.41 | Salts of oxometallic or peroxometallic acids: | | | | | |
| 10 00 | - Aluminates | Free | 5 | Free | 20 | Free |
| 20 00 | - Zinc or lead chromates | Free | 5 | Free | 20 | Free |
| 30 00 | - Sodium dichromate | Free | 5 | Free | 20 | Free |
| 40 00 | - Potassium dichromate | Free | 5 | Free | 20 | Free |
| 50 00 | - Other chromates and dichromates; peroxochromates | Free | 5 | Free | 20 | Free |
| | - Manganites, manganates and permanganates: | | | | | |
| 61 00 | -- Potassium permanganate | Free | 5 | Free | 20 | Free |
| 69 00 | -- Other | Free | 5 | Free | 20 | Free |
| 70 00 | - Molybdates | Free | 5 | Free | 20 | Free |
| 80 00 | - Tungstates (wolframates) | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 28.42 | Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides: | | | | | |
| 10 00 | - Double or complex silicates, including aluminosilicates whether or not chemically defined | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Arsenites and arsenates | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | VI. MISCELLANEOUS | | | | | |
| 28.43 | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals: | | | | | |
| 10 00 | - Colloidal precious metals | Free | 5 | Free | 20 | Free |
| | - Silver compounds: | | | | | |
| 21 00 | -- Silver nitrate | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Gold compounds | Free | 5 | Free | 20 | Free |
| 90 00 | - Other compounds; amalgams: | Free | 5 | Free | 20 | Free |
| 28.44 | Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products: | | | | | |
| 10 00 | - Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds | Free | 5 | Free | 20 | Free |
| 20 00 | - Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products | Free | 5 | Free | 20 | Free |
| 30 00 | - Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products | Free | 5 | Free | 20 | Free |
| 40 00 | - Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10 2844.20, 2844.30 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | Free | 5 | Free | 20 | Free |
| 50 00 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors | Free | 5 | Free | 20 | Free |
| 28.45 | Isotopes other those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined: | | | | | |
| 10 00 | - Heavy water (deuterium oxide) | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
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| 28.46 | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals: | | | | | |
| 10 00 | - Cerium compounds | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 28.47 00 00 | Hydrogen peroxide, whether or not solidified with urea | Free | 5 | Free | 20 | Free |
| 28.48 00 00 | Phosphides, whether or not chemically defined, excluding ferrophosphorus | Free | 5 | Free | 20 | Free |
| 28.49 | Carbides, whether or not chemically defined: | | | | | |
| 10 00 | - Of calcium | Free | 5 | Free | 20 | Free |
| 20 00 | - Of silicon | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 28.50 00 00 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49 | Free | 5 | Free | 20 | Free |
| 28.51 00 | Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals: | | | | | |
| 10 | --- Cyanogen chloride | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |

CHAPTER 29 ORGANIC CHEMICALS

NOTES

- Except where the context otherwise requires, the headings of this Chapter apply only to:
 - separate chemically defined organic compounds, whether or not containing impurities;
 - mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;
 - the products mentioned in a), b) or c) above dissolved in water;
 - the products mentioned in a), b) or c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - the products mentioned in a), b), c), d) or e) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
 - the products mentioned in a), b), c), d), e) or f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - the following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotizable amines and their salts.
- This Chapter does not cover:
 - goods of heading 1504 or crude glycerol of heading 1520;
 - ethyl alcohol (heading 2207 or 2208);
 - methane or propane (heading 2711);
 - the compounds of carbon mentioned in Note 2 to Chapter 28;
 - urea (heading 3102 or 3105);
 - colouring matter of vegetable or animal origin (heading 3203); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);
 - enzymes (heading 3507);
 - metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 3606);
 - products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; or
 - optical elements, for example, of ethylenediamine tartrate (heading 9001).
- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro and nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 2929.

For the purposes of headings 2911, 2912, 2914, 2918 and 2922, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 2905 to 2920.
- The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
 - Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
 - Subject to Note 1 to Section VI and Note 2 to Chapter 28:
 - inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound; and
 - salts formed between organic compounds of sub-Chapters I to X or heading 2942 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
 - Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).
 - Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading 2930 (organo-sulphur compounds) and heading 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclizing function or functions here listed.

8. For the purposes of heading 2937:

- the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

SUBHEADING NOTE

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

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|--------------|---|------|----|------|-----|------|
| | I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | | |
| 29.01 | Acyclic hydrocarbons: | | | | | |
| 10 00 | - Saturated | Free | 5 | Free | 20 | Free |
| | - Unsaturated | | | | | |
| 21 00 | -- Ethylene | Free | 5 | Free | 20 | Free |
| 22 00 | -- Propene (propylene) | Free | 5 | Free | 20 | Free |
| 23 00 | -- Butene (butylene) and isomers thereof | Free | 5 | Free | 20 | Free |
| 24 00 | -- Buta-1,3-diene and isoprene | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 29.02 | Cyclic hydrocarbons: | | | | | |
| | - Cyclanes, cyclenes and cycloterpenes: | | | | | |
| 11 00 | -- Cyclohexane | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Benzene | Free | 5 | Free | 20 | Free |
| 30 00 | - Toluene | Free | 5 | Free | 20 | Free |
| | - Xylenes: | | | | | |
| 41 00 | -- o-Xylene | Free | 5 | Free | 20 | Free |
| 42 00 | -- m-Xylene | Free | 5 | Free | 20 | Free |
| 43 00 | -- p-Xylene | Free | 5 | Free | 20 | Free |
| 44 00 | -- Mixed xylene isomers | Free | 5 | Free | 20 | Free |
| 50 00 | - Styrene | Free | 5 | Free | 20 | Free |
| 60 00 | - Ethylbenzene | Free | 5 | Free | 20 | Free |
| 70 00 | - Cumene | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 29.03 | Halogenated derivatives of hydrocarbons: | | | | | |
| | - Saturated chlorinated derivatives of acyclic hydrocarbons: | | | | | |
| 11 00 | -- Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | Free | 5 | Free | 20 | Free |
| 12 00 | -- Dichloromethane (methylene chloride) | Free | 5 | Free | 20 | Free |
| 13 00 | -- Chloroform (trichloromethane) | Free | 5 | Free | 20 | Free |
| 14 00 | -- Carbon tetrachloride | Free | 5 | Free | 20 | Free |
| 15 00 | -- 1,2-Dichloroethane (ethylene dichloride) | Free | 5 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- 1,1,1-Trichloroethane (methyl chloroform) | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | - Unsaturated chlorinated derivatives of acyclic hydrocarbons: | | | | | |
| 21 00 | -- Vinyl chloride (chloroethylene) | Free | 5 | Free | 20 | Free |
| 22 00 | -- Trichloroethylene | Free | 5 | Free | 20 | Free |
| 23 00 | -- Tetrachloroethylene (perchloroethylene) | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 | - Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons: | | | | | |
| 10 | --- Methyl bromide | Free | 5 | Free | 20 | Free |
| 20 | --- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)propene | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens: | | | | | |
| 41 00 | -- Trichlorofluoromethane | Free | 5 | Free | 20 | Free |
| 42 00 | -- Dichlorodifluoromethane | Free | 5 | Free | 20 | Free |
| 43 00 | -- Trichlorotrifluoroethanes | Free | 5 | Free | 20 | Free |
| 44 00 | -- Dichlorotetrafluoroethanes and chloropentafluoroethane | Free | 5 | Free | 20 | Free |

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| 45 | -- Other derivatives perhalogenated only with fluorine and chlorine: | | | | | |
| 10 | --- Chlorotrifluoromethane | Free | 5 | Free | 20 | Free |
| 21 | --- Pentachlorofluoroethane | Free | 5 | Free | 20 | Free |
| 22 | --- Tetrachlorodifluoroethanes | Free | 5 | Free | 20 | Free |
| 31 | --- Heptachlorofluoropropanes | Free | 5 | Free | 20 | Free |
| 32 | --- Hexachlorodifluoropropanes | Free | 5 | Free | 20 | Free |
| 33 | --- Pentachlorotrifluoropropanes | Free | 5 | Free | 20 | Free |
| 34 | --- Tetrachlorotetrafluoropropanes | Free | 5 | Free | 20 | Free |
| 35 | --- Trichloropentafluoropropanes | Free | 5 | Free | 20 | Free |
| 36 | --- Dichlorohexafluoropropanes | Free | 5 | Free | 20 | Free |
| 37 | --- Chloroheptafluoropropanes | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 46 00 | -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes | Free | 5 | Free | 20 | Free |
| 47 00 | -- Other perhalogenated derivatives | Free | 5 | Free | 20 | Free |
| 49 | -- Other: | | | | | |
| 10 | --- Chlorodifluoromethane | Free | 5 | Free | 20 | Free |
| 21 | --- Dichlorodifluoroethanes | Free | 5 | Free | 20 | Free |
| 22 | --- Chlorotetrafluoroethanes | Free | 5 | Free | 20 | Free |
| 23 | --- Dichlorofluoroethanes | Free | 5 | Free | 20 | Free |
| 24 | --- Chlorodifluoroethanes | Free | 5 | Free | 20 | Free |
| 30 | --- Dichloropentafluoropropanes | Free | 5 | Free | 20 | Free |
| 41 | --- Derivatives of methane, ethane or propane halogenated only with fluorine and bromine | Free | 5 | Free | 20 | Free |
| 42 | --- Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: | | | | | |
| 51 00 | -- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH) | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| 61 00 | -- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene | Free | 5 | Free | 20 | Free |
| 62 00 | -- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | Free | 5 | Free | 20 | Free |
| 69 | -- Other: | | | | | |
| 10 | --- DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane) | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 29.04 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated: | | | | | |
| 10 00 | - Derivatives, containing only sulpho groups, their salts and ethyl esters | Free | 5 | Free | 20 | Free |
| 20 00 | - Derivatives containing only nitro or only nitroso groups | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Trichloronitromethane (chloropicrin) | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | | |
| 29.05 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| | - Saturated monohydric alcohols: | | | | | |
| 11 00 | -- Methanol (methyl alcohol) | Free | 5 | Free | 20 | Free |
| 12 00 | -- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | Free | 5 | Free | 20 | Free |
| 13 00 | -- Butan-1-ol (n-butyl alcohol) | Free | 5 | Free | 20 | Free |
| 14 00 | -- Other butanols | Free | 5 | Free | 20 | Free |
| 15 00 | -- Pentanol (amyl alcohol) and isomers thereof | Free | 5 | Free | 20 | Free |
| 16 00 | -- Octanol (octyl alcohol) and isomers thereof | Free | 5 | Free | 20 | Free |
| 17 00 | -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | Free | 5 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- 3,3-Dimethylbutan-2-ol (pinacolyl alcohol) | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 22 00 | -- Acyclic terpene alcohols | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Diols: | | | | | |
| 31 00 | -- Ethylene glycol (ethanediol) | Free | 5 | Free | 20 | Free |
| 32 00 | -- Propylene glycol (propane-1, 2-diol) | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |

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| 41 00 | - Other polyhydric alcohols: -- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) | Free | 5 | Free | 20 | Free |
| 42 00 | -- Pentaerythritol | Free | 5 | Free | 20 | Free |
| 43 00 | -- Mannitol | Free | 5 | Free | 20 | Free |
| 44 00 | -- D-glucitol (sorbitol) | Free | 5 | Free | 20 | Free |
| 45 00 | -- Glycerol | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols: | | | | | |
| 51 00 | -- Ethchlorvynol (INN) | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| 29.06 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| | - Cyclanes, cyclenes and cycloterpenes: | | | | | |
| 11 00 | -- Menthol | Free | 5 | Free | 20 | Free |
| 12 00 | -- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | Free | 5 | Free | 20 | Free |
| 13 00 | -- Sterols and inositols | Free | 5 | Free | 20 | Free |
| 14 00 | -- Terpeneols | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Aromatic: | | | | | |
| 21 00 | -- Benzyl alcohol: | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| | III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | | |
| 29.07 | Phenols; phenol-alcohols: | | | | | |
| | - Monophenols: | | | | | |
| 11 00 | -- Phenol (hydroxybenzene) and its salts | Free | 5 | Free | 20 | Free |
| 12 00 | -- Cresols and their salts | Free | 5 | Free | 20 | Free |
| 13 00 | -- Octylphenol, nonylphenol and their isomers; salts thereof | Free | 5 | Free | 20 | Free |
| 14 00 | -- Xylenols and their salts | Free | 5 | Free | 20 | Free |
| 15 00 | -- Naphthols and their salts | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Polyphenols; phenol-alcohols: | | | | | |
| 21 00 | -- Resorcinol and its salts | Free | 5 | Free | 20 | Free |
| 22 00 | -- Hydroquinone (quinol) and its salts | Free | 5 | Free | 20 | Free |
| 23 00 | -- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 29.08 | halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols: | | | | | |
| 10 00 | - Derivatives containing only halogen substituents and their salts | Free | 5 | Free | 20 | Free |
| 20 00 | - Derivatives containing only sulpho groups, their salts and esters | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| | IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | | |
| 29.09 | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| | - Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| 11 00 | -- Diethyl ether | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Free | 5 | Free | 20 | Free |
| 30 00 | - Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Free | 5 | Free | 20 | Free |
| | - Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| 41 00 | -- 2,2'-Oxydiethanol (diethylene glycol, digol) | Free | 5 | Free | 20 | Free |

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| 42 00 | -- Monomethyl ethers of ethylene glycol or of diethylene glycol | Free | 5 | Free | 20 | Free |
| 43 00 | -- Monobutyl ethers of ethylene glycol or of diethylene glycol | Free | 5 | Free | 20 | Free |
| 44 00 | -- Other monoalkylethers of ethylene glycol or of diethylene glycol | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| 50 00 | - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives | Free | 5 | Free | 20 | Free |
| 60 00 | - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | Free | 5 | Free | 20 | Free |
| 29.10 | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| 10 00 | - Oxirane (ethylene oxide) | Free | 5 | Free | 20 | Free |
| 20 00 | - Methyloxirane (propylene oxide) | Free | 5 | Free | 20 | Free |
| 30 00 | - 1-Chloro-2,3-epoxypropane (epichlorohydrin) | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 29.11 00 00 | Acetals and hemiacetals whether or not with other oxygen-function, and their halogenated, sulphonated, nitrated or nitrosated derivatives | | | | | |
| | V. ALDEHYDE-FUNCTION COMPOUNDS | | | | | |
| 29.12 | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde: | | | | | |
| | - Acyclic aldehydes without other oxygen-function: | | | | | |
| 11 00 | -- Methanal (formaldehyde) | Free | 5 | Free | 20 | Free |
| 12 00 | -- Ethanal (acetaldehyde) | Free | 5 | Free | 20 | Free |
| 13 00 | -- Butanal (butyraldehyde, normal isomer) | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Cyclic aldehydes without other oxygen-function: | | | | | |
| 21 00 | -- Benzaldehyde | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Aldehyde-alcohols | Free | 5 | Free | 20 | Free |
| | - Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen-function: | | | | | |
| 41 00 | -- Vanillin (4-hydroxy-3-methoxybenzaldehyde) | Free | 5 | 120 | 20 | Free |
| 42 00 | -- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| 50 00 | - Cyclic polymers of aldehydes | Free | 5 | Free | 20 | Free |
| 60 00 | - Paraformaldehyde | Free | 5 | Free | 20 | Free |
| 29.13 00 00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12 | Free | 5 | Free | 20 | Free |
| | VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS | | | | | |
| 29.14 | Ketones and quinones, whether or not with other oxygen-function, and their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| | - Acyclic ketones without other oxygen-function: | | | | | |
| 11 00 | -- Acetone | Free | 5 | Free | 20 | Free |
| 12 00 | -- Butanone (methyl ethyl ketone) | Free | 5 | Free | 20 | Free |
| 13 00 | -- 4-Methylpentan-2-one (methyl isobutyl ketone) | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Cyclanic, cyclenic or cycloterpenic ketones without other oxygen-function: | | | | | |
| 21 00 | -- Camphor | Free | 5 | Free | 20 | Free |
| 22 00 | -- Cyclohexanone and methylcyclohexanones | Free | 5 | Free | 20 | Free |
| 23 00 | -- Ionones and methylionones | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Aromatic ketones without other oxygen-function: | | | | | |
| 31 00 | -- Phenylacetone (phenylpropan-2-one) | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| 40 00 | - Ketone-alcohols and ketone-aldehydes: | Free | 5 | Free | 20 | Free |
| 50 00 | - Ketone-phenols and ketones with other oxygen-function | Free | 5 | Free | 20 | Free |
| | - Quinones: | | | | | |
| 61 00 | -- Anthraquinone | Free | 5 | Free | 20 | Free |
| 69 00 | -- Other | Free | 5 | Free | 20 | Free |
| 70 00 | - Halogenated, sulphonated, nitrated or nitrosated derivatives | Free | 5 | Free | 20 | Free |

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| | VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | | | | | |
| 29.15 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| | - Formic acid, its salts and esters: | | | | | |
| 11 00 | -- Formic acid | Free | 5 | Free | 20 | Free |
| 12 00 | -- Salts of formic acid | Free | 5 | Free | 20 | Free |
| 13 00 | -- Esters of formic acid | Free | 5 | Free | 20 | Free |
| | - Acetic acid and its salts; acetic anhydride: | | | | | |
| 21 00 | -- Acetic acid | Free | 5 | Free | Free | Free |
| 22 00 | -- Sodium acetate | Free | 5 | Free | 20 | Free |
| 23 00 | -- Cobalt acetates | Free | 5 | Free | 20 | Free |
| 24 00 | -- Acetic anhydride | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Esters of acetic acid: | | | | | |
| 31 00 | -- Ethyl acetate | Free | 5 | Free | 20 | Free |
| 32 00 | -- Vinyl acetate | Free | 5 | Free | 20 | Free |
| 33 00 | -- <i>n</i> -Butyl acetate | Free | 5 | Free | 20 | Free |
| 34 00 | -- Isobutyl acetate | Free | 5 | Free | 20 | Free |
| 35 00 | -- 2-Ethoxyethyl acetate | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| 40 00 | - Mono-, di- or trichloroacetic acids, their salts and esters | Free | 5 | Free | 20 | Free |
| 50 00 | - Propionic acid, its salts and esters | Free | 5 | Free | 20 | Free |
| 60 00 | - Butanoic acids, pentanoic acids, their salts and esters | Free | 5 | Free | 20 | Free |
| 70 00 | - Palmitic acid, stearic acid, their salts and esters | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 29.16 | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| | - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |
| 11 00 | -- Acrylic acid and its salts | Free | 5 | Free | 20 | Free |
| 12 00 | -- Esters of acrylic acid | Free | 5 | Free | 20 | Free |
| 13 00 | -- Methacrylic acid and its salts | Free | 5 | Free | 20 | Free |
| 14 00 | -- Esters of methacrylic acid | Free | 5 | Free | 20 | Free |
| 15 00 | -- Oleic, linoleic or linolenic acids, their salts and esters | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | Free | 5 | Free | 20 | Free |
| | - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |
| 31 00 | -- Benzoic acid, its salts and esters: | Free | 5 | Free | 20 | Free |
| 32 00 | -- Benzoyl peroxide and benzoyl chloride | Free | 5 | Free | 20 | Free |
| 34 00 | -- Phenylacetic acid and its salts | Free | 5 | Free | 20 | Free |
| 35 00 | -- Esters of phenylacetic acid | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| 29.17 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| | - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |
| 11 00 | -- Oxalic acid, its salts and esters | Free | 5 | Free | 20 | Free |
| 12 00 | -- Adipic acid, its salts and esters | Free | 5 | Free | 20 | Free |
| 13 00 | -- Azelaic acid, sebacic acid, their salts and esters | Free | 5 | Free | 20 | Free |
| 14 00 | -- Maleic anhydrides | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | Free | 5 | Free | 20 | Free |
| | - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |
| 31 00 | -- Dibutyl orthophthalates | Free | 5 | Free | 20 | Free |
| 32 00 | -- Dioctyl orthophthalates | Free | 5 | Free | 20 | Free |
| 33 00 | -- Dinonyl or didecyl orthophthalates | Free | 5 | Free | 20 | Free |
| 34 00 | -- Other esters of orthophthalic acid | Free | 5 | Free | 20 | Free |

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| 35 00 | -- Phthalic anhydride | Free | 5 | Free | 20 | Free |
| 36 00 | -- Terephthalic acid and its salts | Free | 5 | Free | 20 | Free |
| 37 00 | -- Dimethyl terephthalate | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| 29.18 | Carboxylic acids with additional oxygen-function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| | - Carboxylic acids with alcohol-function but without other oxygen-function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |
| 11 00 | -- Lactic acid, its salts and esters | Free | 5 | Free | 20 | Free |
| 12 00 | -- Tartaric acid | Free | 5 | Free | 20 | Free |
| 13 00 | -- Salts and esters of tartaric acid | Free | 5 | Free | 20 | Free |
| 14 00 | -- Citric acid | Free | 5 | Free | 20 | Free |
| 15 00 | -- Salts and esters of citric acid | Free | 5 | Free | 20 | Free |
| 16 00 | -- Gluconic acid, its salts and esters | Free | 5 | Free | 20 | Free |
| 19 | -- Other | | | | | |
| 10 | --- 2,2-Diphenyl-2-hydroacetic acid (benthic acid) | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | - Carboxylic acids with phenol-function but without other oxygen-function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: | | | | | |
| 21 00 | -- Salicylic acid and its salts | Free | 5 | Free | 20 | Free |
| 22 00 | -- O-Acetylsalicylic acid, its salts and esters | Free | 5 | Free | 20 | Free |
| 23 00 | -- Other esters of salicylic acid and their salts | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Carboxylic acids with aldehyde or ketone function but without other oxygen-function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| | VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES. | | | | | |
| 29.19 00 00 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives | Free | 5 | Free | 20 | Free |
| 29.20 | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: | | | | | |
| 10 00 | - Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives | Free | 5 | Free | 20 | Free |
| 90 | -- Other: | | | | | |
| 10 | --- Trimethyl phosphite | Free | 5 | Free | 20 | Free |
| 20 | --- Triethyl phosphite | Free | 5 | Free | 20 | Free |
| 30 | --- Dimethyl phosphite | Free | 5 | Free | 20 | Free |
| 40 | --- Diethyl phosphite | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 29.21 | Amine-function compounds: | | | | | |
| | - Acyclic monoamines and their derivatives; salts thereof: | | | | | |
| 11 00 | -- Methylamine, di- or trimethylamine and their salts | Free | 5 | Free | 20 | Free |
| 12 00 | -- Diethylamine and its salts | Free | 5 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Bis(2-chloroethyl)ethylamine | Free | 5 | Free | 20 | Free |
| 20 | --- Chloromethyl (INN) (bis(2-chloroethyl)ethylamine) | Free | 5 | Free | 20 | Free |
| 30 | --- Trichlormethine (INN) (tris(2-chloroethyl)amine) | Free | 5 | Free | 20 | Free |
| 40 | --- <i>N,N</i> -Dialkyl- (methyl, ethyl, <i>n</i> -propyl or isopropyl) 2-chloroethylamines and their protonated salts | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | - Acyclic polyamines and their derivatives; salts thereof: | | | | | |
| 21 00 | -- Ethylenediamine and its salts | Free | 5 | Free | 20 | Free |
| 22 00 | -- Hexamethylenediamine and its salts | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | Free | 5 | Free | 20 | Free |
| | - Aromatic monoamines and their derivatives; salts thereof: | | | | | |
| 41 00 | -- Aniline and its salts | Free | 5 | Free | 20 | Free |
| 42 00 | -- Aniline derivatives and their salts | Free | 5 | Free | 20 | Free |
| 43 00 | -- Toluidines and their derivatives; salts thereof | Free | 5 | Free | 20 | Free |
| 44 00 | -- Diphenylamine and its derivatives; salts thereof | Free | 5 | Free | 20 | Free |

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| 45 00 | -- 1-Naphthylamine (α -naphthylamine), 2-naphthylamine (β -naphthylamine) and their derivatives; salts thereof | Free | 5 | Free | 20 | Free |
| 46 00 | -- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other - Aromatic polyamines and their derivatives; salts thereof: | Free | 5 | Free | 20 | Free |
| 51 00 | -- <i>o.o.</i> , <i>m.</i> , <i>p.</i> -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| 29.22 | Oxygen-function amino-compounds: - Amino-alcohols, other than those containing more than one kind of oxygen-function, their ethers and esters; salts thereof: | | | | | |
| 11 00 | -- Monoethanolamine and its salts | Free | 5 | Free | 20 | Free |
| 12 00 | -- Diethanolamine and its salts | Free | 5 | Free | 20 | Free |
| 13 | -- Triethanolamine and its salts | | | | | |
| 10 | --- Triethanolamine | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 14 00 | -- Dextropropoxyphene (INN) and its salts | Free | 5 | Free | 20 | Free |
| 19 | -- Other --- <i>N,N</i> -dialkyl- (methyl, ethyl, <i>n</i> -propyl or isopropyl) 2-aminoethanols and their protonated salts: | | | | | |
| 11 | ---- <i>N,N</i> -Dimethyl-2-aminoethanol and its protonated salts | Free | 5 | Free | 20 | Free |
| 12 | ---- <i>N,N</i> -Diethyl-2-aminoethanol and its protonated salts | Free | 5 | Free | 20 | Free |
| 19 | ---- Other | Free | 5 | Free | 20 | Free |
| 20 | --- Ethyldiethanolamine | Free | 5 | Free | 20 | Free |
| 30 | --- Methyl-diethanolamine - Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen-function, their ethers and esters; salts thereof: | Free | 5 | Free | 20 | Free |
| 21 00 | -- Aminohydroxynaphthalenesulphonic acids and their salts | Free | 5 | Free | 20 | Free |
| 22 00 | -- Anisidines, dianisidines, phenetidines and their salts | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen-function; salts thereof: | Free | 5 | Free | 20 | Free |
| 31 00 | -- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other - Amino-Amino-alcohols, other than those containing more than one kind of oxygen-function, their ethers and esters; salts thereof: | Free | 5 | Free | 20 | Free |
| 41 00 | -- Lysine and its esters; salts thereof | Free | 5 | Free | Free | Free |
| 42 00 | -- Glutamic acid and its salts | Free | 5 | Free | 20 | Free |
| 43 00 | -- Anthranilic acid and its salts | Free | 5 | Free | 20 | Free |
| 44 00 | -- Tilidine and its salts | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| 50 00 | -- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function | Free | 5 | Free | 20 | Free |
| 29.23 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined: | | | | | |
| 10 00 | - Choline and its salts | Free | 5 | Free | 20 | Free |
| 20 00 | - Lecithins and other phosphoaminolipids | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 29.24 | Carboxamide-function compounds; amide-function compounds of carbonic acid: - Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof: | | | | | |
| 11 00 | -- Meprobamate (INN) | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other - Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof: | Free | 5 | Free | 20 | Free |
| 21 00 | -- Ureines and their derivatives; salts thereof | Free | 5 | Free | 20 | Free |
| 23 00 | -- 2-Acetamidobenzoic acid (<i>N</i> -acetylanthranilic acid) and its salts | Free | 5 | Free | 20 | Free |
| 24 00 | -- Ethinamate (INN) | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 29.25 | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds: - Imides and their derivatives; salts thereof: | | | | | |
| 11 00 | -- Saccharin and its salts | Free | 5 | Free | 20 | Free |

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| 12 00 | -- Glutethimide (INN) | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Imines and their derivatives; salts thereof | Free | 5 | Free | 20 | Free |
| 29.26 | Nitrile-function compounds: | | | | | |
| 10 00 | - Acrylonitrile | Free | 5 | Free | 20 | Free |
| 20 00 | - 1-Cyanoguanidine (dicyandiamide) | Free | 5 | Free | 20 | Free |
| 30 00 | - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane) | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 29.27 00 00 | Diazo-, azo- or azoxy-compounds | Free | 5 | Free | 20 | Free |
| 29.28 00 00 | Organic derivatives of hydrazine or of hydroxylamine | Free | 5 | Free | 20 | Free |
| 29.29 | Compounds with other nitrogen-function: | | | | | |
| 10 00 | - Isocyanates | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- <i>N,N</i> -dialkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) phosphoramidodihalides | Free | 5 | Free | 20 | Free |
| 20 | --- <i>N,N</i> -dialkyl- (methyl, ethyl, <i>n</i> -propyl or isopropyl) dialkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) phosphoramidates | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES | | | | | |
| 29.30 | Organo-sulphur compounds | | | | | |
| 10 00 | - Dithiocarbonates (xanthates) | Free | 5 | Free | 20 | Free |
| 20 00 | - Thiocarbomates and dithiocarbomates | Free | 5 | Free | 20 | Free |
| 30 00 | - Thiuram mono-, di- or tetrasulphides | Free | 5 | Free | 20 | Free |
| 40 00 | - Methionine | Free | 5 | Free | Free | Free |
| 90 | - Other: | | | | | |
| 10 | --- [S-(2-(Dialkyl- (methyl, ethyl, <i>n</i> -propyl or isopropyl) amino)ethyl] hydrogenoalkyl- (methyl, ethyl, <i>n</i> -propyl or isopropyl) thiophosphates and their <i>O</i> -alkyl ($\leq C_{10}$, including cycloalkyl) esters; alkylated or protonated salts thereof | Free | 5 | Free | 20 | Free |
| 21 | --- 2-Chloroethylchloromethyl sulphide | Free | 5 | Free | 20 | Free |
| 22 | --- Bis(2-chloroethyl)sulphide | Free | 5 | Free | 20 | Free |
| 31 | --- Bis(2-Chloroethylthio)methane | Free | 5 | Free | 20 | Free |
| 32 | --- 1,2-Bis(2-Chloroethylthio)ethane | Free | 5 | Free | 20 | Free |
| 33 | --- 1,3-Bis(2-chloroethylthio)- <i>n</i> -propane | Free | 5 | Free | 20 | Free |
| 34 | --- 1,4-Bis(2-chloroethylthio)- <i>n</i> -propane | Free | 5 | Free | 20 | Free |
| 41 | --- Bis(2-chloroethylthiomethyl) ether | Free | 5 | Free | 20 | Free |
| 42 | --- Bis(2-chloroethylthioethyl) ether | Free | 5 | Free | 20 | Free |
| 50 | --- <i>O,O</i> -Diethyl S-[2-(diethylamino)ethyl] phosphorothioate and its alkylated or protonated salts | Free | 5 | Free | 20 | Free |
| 60 | --- <i>N,N</i> -Dialkyl- (methyl, ethyl, <i>n</i> -propyl or isopropyl) aminoethane-2-thiols and their protonated salts | Free | 5 | Free | 20 | Free |
| 70 | --- Thiodiglycol (INN) (bis(2-hydroxyethyl) sulphide) | Free | 5 | Free | 20 | Free |
| 80 | --- <i>O</i> -Ethyl S-phenyl ethyldithiophosphonate (fonofos) | Free | 5 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Containing a phosphorus atom bonded to a methyl-, ethyl-, <i>n</i> -propyl- or isopropyl-group, without other carbon atoms | Free | 5 | Free | 20 | Free |
| 99 | ---- Other | Free | 5 | Free | 20 | Free |
| 29.31 00 | Other organo-inorganic compounds: | | | | | |
| 10 | --- <i>O</i> -Alkyl- ($\leq C_{10}$, including cycloalkyl-) alkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) phosphonofluoridates | Free | 5 | Free | 20 | Free |
| 20 | --- <i>O</i> -Alkyl- ($\leq C_{10}$, including cycloalkyl-) <i>N,N</i> -dialkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) phosphoramidocyanidates | Free | 5 | Free | 20 | Free |
| 31 | --- 2-Chlorovinylchloroarsine | Free | 5 | Free | 20 | Free |
| 32 | --- Bis(2-chlorovinyl)chloroarsine | Free | 5 | Free | 20 | Free |
| 33 | --- Tris(2-Chlorovinyl)arsine | Free | 5 | Free | 20 | Free |
| 40 | --- Alkyl (methyl, ethyl, <i>n</i> -propyl or isopropyl) phosphonyl difluorides | Free | 5 | Free | 20 | Free |
| 50 | --- [<i>O</i> -2-(Alkyl- (methyl, ethyl, <i>n</i> -propyl or isopropyl) amino)ethyl] hydrogenoalkyl- (methyl, ethyl, <i>n</i> -propyl or isopropyl) phosphonites and their <i>O</i> -alkyl ($\leq C_{10}$, including cycloalkyl) esters; alkylated or protonated salts thereof | Free | 5 | Free | 20 | Free |
| 61 | --- <i>O</i> -Isopropylmethylphosphonochloridate | Free | 5 | Free | 20 | Free |
| 62 | --- <i>O</i> -pinacolylmethylphosphonochloridate | Free | 5 | Free | 20 | Free |
| | --- Other | | | | | |

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| 91 | ---- Containing a phosphorus atom bonded to a methyl-, ethyl-, <i>n</i> -propyl- or isopropyl-group, without other carbon atoms | Free | 5 | Free | 20 | Free |
| 99 | ---- Other | Free | 5 | Free | 20 | Free |
| 29.32 | Heterocyclic compounds with oxygen hetero-atom(s) only: | | | | | |
| | - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: | | | | | |
| 11 00 | -- Tetrahydrofuran | Free | 5 | Free | 20 | Free |
| 12 00 | -- 2-Furaldehyde (furfuraldehyde) | Free | 5 | Free | 20 | Free |
| 13 00 | -- Furfuryl alcohol and tetrahydrofurfuryl alcohol | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Lactones: | | | | | |
| 21 00 | -- Coumarin, methylcoumarins and ethylcoumarins | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other lactones | Free | 5 | Free | 20 | Free |
| | - Other: | Free | 5 | Free | 20 | Free |
| 91 00 | -- Isosafrole | Free | 5 | Free | 20 | Free |
| 92 00 | -- 1-(1,3-Benzodioxol-5-yl)propan-2-one | Free | 5 | Free | 20 | Free |
| 93 00 | -- Piperonal | Free | 5 | Free | 20 | Free |
| 94 00 | -- Safrole | Free | 5 | Free | 20 | Free |
| 95 00 | -- Tetrahydrocannabinols (all isomers) | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 29.33 | Heterocyclic compounds with nitrogen hetero-atom(s) only: | | | | | |
| | - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: | | | | | |
| 11 00 | -- Phenazone (antipyrin) and its derivatives | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: | | | | | |
| 21 00 | -- Hydantoin and its derivatives | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: | | | | | |
| 31 00 | -- Pyridine and its salts | Free | 5 | Free | 20 | Free |
| 32 00 | -- Piperidine and its salts | Free | 5 | Free | 20 | Free |
| 33 00 | -- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof | Free | 5 | Free | 20 | Free |
| 39 | -- Other: | | | | | |
| 10 | --- 3-Quinuclidinyl benzilate | Free | 5 | Free | 20 | Free |
| 20 | --- Quinuclidin-3-ol | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | - Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused | Free | 5 | Free | 20 | Free |
| 41 00 | -- Levorphanol (INN) and its salts | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: | | | | | |
| 52 00 | -- Malonylurea (barbituric acid) and its salts | Free | 5 | Free | 20 | Free |
| 53 00 | -- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof | Free | 5 | Free | 20 | Free |
| 54 00 | -- Other derivatives of malonylurea (barbituric acid); salts thereof | Free | 5 | Free | 20 | Free |
| 55 00 | -- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof: | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: | | | | | |
| 61 00 | -- Melamine | Free | 5 | Free | 20 | Free |
| 69 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Lactams: | | | | | |
| 71 00 | -- 6-Hexanelactam (ϵ -caprolactam) | Free | 5 | Free | 20 | Free |
| 72 00 | -- Clobazam (INN) and methylprylone (INN) | Free | 5 | Free | 20 | Free |
| 79 00 | -- Other lactams | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|------|------|
| 91 00 | - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof | Free | 5 | Free | 20 | Free |
| 99 00 | - Other | Free | 5 | Free | 20 | Free |
| 29.34 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds: | | | | | |
| 10 00 | - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | Free | 5 | Free | 20 | Free |
| 20 00 | - Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused | Free | 5 | Free | 20 | Free |
| 30 00 | - Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused | Free | 5 | Free | 20 | Free |
| 91 00 | - Other: - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof | Free | 5 | Free | 20 | Free |
| 99 00 | - Other | Free | 5 | Free | 20 | Free |
| 29.35 00 00 | Sulphonamides | Free | 5 | Free | 20 | Free |
| | XI. PROVITAMINS, VITAMINS AND HORMONES | | | | | |
| 29.36 | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent: | | | | | |
| 10 00 | - Provitamins, unmixed | Free | 5 | Free | Free | Free |
| | - Vitamins and their derivatives, unmixed: | | | | | |
| 21 00 | -- Vitamins A and their derivatives | Free | 5 | Free | Free | Free |
| 22 00 | -- Vitamin B ₁ and its derivatives | Free | 5 | Free | Free | Free |
| 23 00 | -- Vitamin B ₂ and its derivatives | Free | 5 | Free | Free | Free |
| 24 00 | -- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives | Free | 5 | Free | Free | Free |
| 25 00 | -- Vitamin B ₆ and its derivatives | Free | 5 | Free | Free | Free |
| 26 00 | -- Vitamin B ₁₂ and its derivatives | Free | 5 | Free | Free | Free |
| 27 00 | -- Vitamin C and its derivatives | Free | 5 | Free | Free | Free |
| 28 00 | -- Vitamin E and its derivatives | Free | 5 | Free | Free | Free |
| 29 00 | -- Other vitamins and their derivatives | Free | 5 | Free | Free | Free |
| 90 00 | - Other, including natural concentrates | Free | 5 | Free | Free | Free |
| 29.37 | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones: | | | | | |
| | - Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: | | | | | |
| 11 00 | -- Somatotropin, its derivatives and structural analogues | Free | 5 | Free | Free | Free |
| 12 00 | -- Insulin and its salts | Free | 5 | Free | Free | Free |
| 19 00 | -- Other | Free | 5 | Free | Free | Free |
| | - Steroidal hormones, their derivatives and structural analogues: | | | | | |
| 21 00 | -- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) | Free | 5 | Free | Free | Free |
| 22 00 | -- Halogenated derivatives of corticosteroidal hormones | Free | 5 | Free | Free | Free |
| 23 00 | -- Oestrogens and progestogens | Free | 5 | Free | Free | Free |
| 29 00 | -- Other | Free | 5 | Free | Free | Free |
| | - Catecholamine hormones, their derivatives and structural analogues: | | | | | |
| 31 00 | -- Epinephrine | Free | 5 | Free | Free | Free |
| 39 00 | -- Other | Free | 5 | Free | Free | Free |
| 40 00 | - Amino-acid derivatives | Free | 5 | Free | 20 | Free |
| 50 00 | - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|------|------|
| | XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS ESTERS AND OTHER DERIVATIVES | | | | | |
| 29.38 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives: | | | | | |
| 10 00 | - Rutoside (rutin) and its derivatives | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 29.39 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives: | | | | | |
| | - Alkaloids of opium and their derivatives; salts thereof: | | | | | |
| 11 00 | -- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Alkaloids of cinchona and their derivatives; salts thereof: | | | | | |
| 21 00 | -- Quinine and its salts | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Caffeine and its salts | Free | 5 | Free | 20 | Free |
| | - Ephedrine and its salts: | | | | | |
| 41 00 | -- Ephedrine and its salts: | Free | 5 | Free | 20 | Free |
| 42 00 | -- Pseudoephedrine (INN) and its salts | Free | 5 | Free | 20 | Free |
| 43 00 | -- Cathine (INN) and its salts | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof | Free | 5 | Free | 20 | Free |
| 51 00 | -- Fenetylline (INN) and its salts | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Alkaloids of rye ergot and their derivatives; salts thereof: | | | | | |
| 61 00 | -- Ergometrine (INN) and its salts | Free | 5 | Free | 20 | Free |
| 62 00 | -- Ergotamine (INN) and its salts | Free | 5 | Free | 20 | Free |
| 63 00 | -- Lysergic acid and its salts | Free | 5 | Free | 20 | Free |
| 69 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof: | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| | XIII. OTHER ORGANIC COMPOUNDS | | | | | |
| 29.40 00 00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39 | Free | 5 | Free | 20 | Free |
| 29.41 | Antibiotics: | | | | | |
| 10 00 | - Penicillins and their derivatives with a penicillanic acid structure; salts thereof | Free | 5 | Free | 20 | Free |
| 20 00 | - Streptomycins and their derivatives; salts thereof | Free | 5 | Free | 20 | Free |
| 30 00 | - Tetracyclines and their derivatives; salts thereof | Free | 5 | Free | Free | Free |
| 40 00 | - Chloramphenicol and its derivatives; salts thereof | Free | 5 | Free | 20 | Free |
| 50 00 | - Erythromycin and its derivatives; salts thereof | Free | 5 | Free | Free | Free |
| 90 00 | - Other | Free | 5 | Free | Free | Free |
| 29.42 00 00 | Other organic compounds | Free | 5 | Free | 20 | Free |

CHAPTER 30 PHARMACEUTICAL PRODUCTS

NOTES

1. This Chapter does not cover:
 - a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - b) plasters specially calcined or finely ground for use in dentistry (heading 2520);
 - c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 3301);
 - d) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;
 - e) soap or other products of heading 3401 containing added medicaments;
 - f) preparations with a basis of plaster for use in dentistry (heading 3407); or
 - g) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).
2. For the purposes of heading 3002, the expression “modified immunological products” applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 3003 and 3004 and of Note 4 d) to this Chapter, the following are to be treated:
 - a) as unmixed products:
 - 1) unmixed products dissolved in water;
 - 2) all goods of Chapter 28 or 29; and
 - 3) simple vegetable extracts of heading 1302, merely standardized or dissolved in any solvent;
 - b) as products which have been mixed:
 - 1) colloidal solutions and suspensions (other than colloidal sulphur);
 - 2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - 3) salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
 - a) sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
 - b) sterile laminaria and sterile laminaria tents;
 - c) sterile absorbable surgical or dental haemostatics;
 - d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - e) blood-grouping reagents;
 - f) dental cements and other dental fillings; bone reconstruction cements;
 - g) first-aid boxes and kits;
 - h) chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides;
 - i) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
 - k) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|----|------|------|------|
| 30.01 | Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included: | | | | | |
| 10 00 | - Glands and other organs, dried, whether or not powdered | Free | 5 | Free | Free | Free |
| 20 00 | - Extracts of glands or other organs or of their secretions | Free | 5 | Free | Free | Free |
| 90 00 | - Other | Free | 5 | Free | Free | Free |
| 30.02 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: | | | | | |
| 10 00 | - Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes | Free | 5 | Free | Free | Free |
| 20 00 | - Vaccines for human medicine | Free | 5 | Free | Free | Free |
| 30 00 | - Vaccines for veterinary medicine | Free | 5 | Free | Free | Free |
| 90 | - Other: | | | | | |
| 10 | --- Saxitoxin | Free | 5 | Free | Free | Free |
| 20 | --- Ricin | Free | 5 | Free | Free | Free |
| 90 | --- Other | Free | 5 | Free | Free | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|------|------|
| 30.03 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale: | | | | | |
| 10 00 | - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives | Free | 5 | Free | Free | Free |
| 20 00 | - Containing other antibiotics - Containing hormones or other products of heading 29.37 but not containing antibiotics: | Free | 5 | Free | Free | Free |
| 31 00 | -- Containing insulin | Free | 5 | Free | Free | Free |
| 39 00 | -- Other | Free | 5 | Free | Free | Free |
| 40 00 | - Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics | Free | 5 | Free | Free | Free |
| 90 00 | - Other | Free | 5 | Free | Free | Free |
| 30.04 | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale: | | | | | |
| 10 00 | - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives | Free | 5 | Free | Free | Free |
| 20 00 | - Containing other antibiotics - Containing hormones or other products of heading 29.37 but not containing antibiotics: | Free | 5 | Free | Free | Free |
| 31 00 | -- Containing insulin | Free | 5 | Free | Free | Free |
| 32 00 | -- Containing corticosteroid hormones, their derivatives and structural analogues | Free | 5 | Free | Free | Free |
| 39 00 | -- Other | Free | 5 | Free | Free | Free |
| 40 00 | - Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics | Free | 5 | Free | Free | Free |
| 50 00 | - Other medicaments containing vitamins or other products of heading 29.36 | Free | 5 | Free | Free | Free |
| 90 00 | - Other | Free | 5 | Free | Free | Free |
| 30.05 | Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes: | | | | | |
| 10 00 | - Adhesive dressings and other articles having an adhesive layer | Free | 5 | Free | Free | Free |
| 90 00 | - Other | Free | 5 | Free | Free | Free |
| 30.06 | Pharmaceutical goods specified in Note 4 to this Chapter: | | | | | |
| 10 00 | - Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics | Free | 5 | Free | Free | Free |
| 20 00 | - Blood-grouping reagents | Free | 5 | Free | Free | Free |
| 30 00 | - Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient | Free | 5 | Free | Free | Free |
| 40 00 | - Dental cements and other dental fillings; bone reconstruction cements | Free | 5 | Free | Free | Free |
| 50 00 | - First-aid boxes and kits | Free | 5 | Free | Free | Free |
| 60 00 | - Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | Free | 5 | Free | Free | Free |
| 70 00 | - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | Free | 5 | Free | Free | Free |
| 80 00 | - Waste pharmaceuticals | Free | 5 | Free | Free | Free |

CHAPTER 31 FERTILIZERS

NOTES

1. This Chapter does not cover:
 - a) animal blood of heading 0511;
 - b) separate chemically defined compounds (other than those answering to the descriptions in Note 2 A, 3 A, 4 A or 5 below); or
 - c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 3824; optical elements of potassium chloride (heading 9001).
2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - A) Goods which answer to one or other of the descriptions given below:
 - i) sodium nitrate, whether or not pure;
 - ii) ammonium nitrate, whether or not pure;
 - iii) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - iv) ammonium sulphate, whether or not pure;
 - v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - vii) calcium cyanamide, whether or not pure or treated with oil;
 - viii) urea, whether or not pure.
 - B) Fertilizers consisting of any of the goods described in A) above mixed together.
 - C) Fertilizers consisting of ammonium chloride or of any of the goods described in A) or B) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
 - D) Liquid fertilizers consisting of the goods of subparagraph A 2) or 8) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - A) Goods which answer to one or other of the descriptions given below:
 - i) basic slag;
 - ii) natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;
 - iii) superphosphates (single, double or triple);
 - iv) calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
 - B) Fertilizers consisting of any of the goods described in A) above mixed together, but with no account being taken of the fluorine content limit.
 - C) Fertilizers consisting of any of the goods described in A) or B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilizing substances.
4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - A) goods which answer to one or other of the descriptions given below:
 - i) crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - ii) potassium chloride, whether or not pure, except as provided in Note 1 c) above;
 - iii) potassium sulphate, whether or not pure;
 - iv) magnesium potassium sulphate, whether or not pure.
 - B) Fertilizers consisting of any of the goods described in A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 3105.
6. For the purposes of heading 3105, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|------|------|
| 31.01 00 00 | Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products | Free | Free | Free | Free | Free |
| 31.02 | Mineral or chemical fertilizers, nitrogenous: | | | | | |
| 10 00 | - Urea, whether or not in aqueous solution | Free | Free | Free | Free | Free |
| | - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: | | | | | |
| 21 00 | - - Ammonium sulphate | Free | Free | Free | Free | Free |
| 29 00 | - - Other | Free | Free | Free | Free | Free |
| 30 00 | - Ammonium nitrate, whether or not in aqueous solution | Free | Free | Free | Free | Free |
| 40 00 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances | Free | Free | Free | Free | Free |
| 50 00 | - Sodium nitrate | Free | Free | Free | Free | Free |
| 60 00 | - Double salts and mixtures of calcium nitrate and ammonium nitrate | Free | Free | Free | Free | Free |
| 70 00 | - Calcium cyanamide | Free | Free | Free | Free | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|------|------|------|------|
| 80 00 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | Free | Free | Free | Free | Free |
| 90 00 | - Other, including mixtures not specified in the foregoing subheadings | Free | Free | Free | Free | Free |
| 31.03 | Mineral or chemical fertilizers, nitrogenous: | | | | | |
| 10 00 | - Superphosphates | Free | Free | Free | Free | Free |
| 20 00 | - Basic slag | Free | Free | Free | Free | Free |
| 90 00 | - Other | Free | Free | Free | Free | Free |
| 31.04 | Mineral or chemical fertilizers, potassic: | | | | | |
| 10 00 | - Carnallite, sylvite and other crude natural potassium salts | Free | Free | Free | Free | Free |
| 20 00 | - Potassium chloride | Free | Free | Free | Free | Free |
| 30 00 | - Potassium sulphate. | Free | Free | Free | Free | Free |
| 90 00 | - Other | Free | Free | Free | Free | Free |
| 31.05 | Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg: | | | | | |
| 10 00 | - Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | Free | Free | Free | Free | Free |
| 20 00 | - Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium | Free | Free | Free | Free | Free |
| 30 00 | - Diammonium hydrogenorthophosphate (diammonium phosphate) | Free | Free | Free | Free | Free |
| 40 00 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | Free | Free | Free | Free | Free |
| | - Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus: | | | | | |
| 51 00 | - - Containing nitrates and phosphates | Free | Free | Free | Free | Free |
| 59 00 | - - Other | Free | Free | Free | Free | Free |
| 60 00 | - Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium | Free | Free | Free | Free | Free |
| 90 00 | - Other | Free | Free | Free | Free | Free |

CHAPTER 32
TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES;
DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES;
PUTTY AND OTHER MASTICS; INKS

NOTES

1. This Chapter does not cover:
 - a) separate chemically defined elements and compounds (except those of heading 3203 or 3204, inorganic products of a kind used as luminophores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212);
 - b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or
 - c) mastics of asphalt or other bituminous mastics (heading 2715).
2. Heading 3204 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.
3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.
4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|-----|------|
| 32.01 | Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives: | | | | | |
| 10 00 | - Quebracho extract | Free | 5 | Free | 20 | Free |
| 20 00 | - Wattle extract | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 32.02 | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning: | | | | | |
| 10 00 | - Synthetic organic tanning substances | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 32.03 00 00 | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin | | | | | |
| 32.04 | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or luminophores, whether or not chemically defined: | | | | | |
| | - Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter: | | | | | |
| 11 00 | -- Disperse dyes and preparations based thereon | Free | 5 | Free | 20 | Free |
| 12 00 | -- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon | Free | 5 | Free | 20 | Free |
| 13 00 | -- Basic dyes and preparations based thereon | Free | 5 | Free | 20 | Free |
| 14 00 | -- Direct dyes and preparations based thereon | Free | 5 | Free | 20 | Free |
| 15 00 | -- Vat dyes (including those usable in that state as pigments) and preparations based thereon | Free | 5 | Free | 20 | Free |
| 16 00 | -- Reactive dyes and preparations based thereon | Free | 5 | Free | 20 | Free |
| 17 00 | -- Pigments and preparations based thereon | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other, including mixtures of colouring matter of two or more of the subheadings 32.04 11 to 32.04 19 | Free | 5 | Free | 20 | Free |
| 20 00 | - Synthetic organic products of a kind used as fluorescent brightening agents | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-------------|---|------|----|------|-----|------|
| 32.05 00 00 | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes | Free | 5 | Free | 20 | Free |
| 32.06 | Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined: | | | | | |
| 11 00 | - Pigments and preparations based on titanium dioxide: -- Containing 80% or more by weight of titanium dioxide calculated on the dry matter | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Pigments and preparations based on chromium compounds | Free | 5 | Free | 20 | Free |
| 30 00 | - Pigments and preparations based on cadmium compounds - Other colouring matter and other preparations: | Free | 5 | Free | 20 | Free |
| 41 00 | -- Ultramarine and preparations based thereon | Free | 5 | Free | 20 | Free |
| 42 00 | -- Lithopone and other pigments and preparations based on zinc sulphide | Free | 5 | Free | 20 | Free |
| 43 00 | -- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides) | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| 50 00 | - Inorganic products of a kind used as luminophores | Free | 5 | Free | 20 | Free |
| 32.07 | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes: | | | | | |
| 10 00 | - Prepared pigments, prepared opacifiers, prepared colours and similar preparations | Free | 5 | Free | 20 | Free |
| 20 00 | - Vitrifiable enamels and glazes, engobes (slips) and similar preparations | Free | 5 | Free | 20 | Free |
| 30 00 | - Liquid lustres and similar preparations | Free | 5 | Free | 20 | Free |
| 40 00 | - Glass frit and other glass, in the form of powder, granules or flakes | Free | 5 | Free | 20 | Free |
| 32.08 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter: | | | | | |
| 10 00 | - Based on polyesters | 5 | 20 | Free | 20 | Free |
| 20 00 | - Based on acrylic or vinyl polymers | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 32.09 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium: | | | | | |
| 10 00 | - Based on acrylic or vinyl polymers | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 32.10 00 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather: | | | | | |
| 10 | -- Varnishes, prepared water pigments of a kind used for finishing leather | Free | 5 | Free | 20 | Free |
| 90 | -- Other | Free | 5 | Free | 20 | Free |
| 32.11 00 00 | Prepared driers | Free | 5 | Free | 20 | Free |
| 32.12 | Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or in paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale: | | | | | |
| 10 00 | - Stamping foils | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 32.13 | Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings: | | | | | |
| 10 00 | - Colours in sets | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|-----|------|
| 32.14 | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like: | | | | | |
| 10 00 | - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings: | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 32.15 | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid: | | | | | |
| | - Printing ink: | | | | | |
| 11 00 | -- Black | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Not put up for retail sale | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |

CHAPTER 33
ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

NOTES

1. This Chapter does not cover:
 - a) natural oleoresins or vegetable extracts of heading 1301 or 1302;
 - b) soap or other products of heading 3401; or
 - c) gum, wood or sulphate turpentine or other products of heading 3805.
2. The expression “odoriferous substances” in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression “perfumery, cosmetic or toilet preparations” in heading 3307 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|--|----|------|------|-----|------|
| 33.01 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils: | | | | | |
| | - Essential oils of citrus fruit: | | | | | |
| 11 00 | -- Of bergamot | 5 | Free | Free | 20 | Free |
| 12 00 | -- Of orange | 5 | Free | Free | 20 | Free |
| 13 00 | -- Of lemon | 5 | Free | Free | 20 | Free |
| 14 00 | -- Of lime | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Essential oils other than those of citrus fruit: | | | | | |
| 21 00 | -- Of geranium | 5 | Free | Free | 20 | Free |
| 22 00 | -- Of jasmin | 5 | Free | Free | 20 | Free |
| 23 00 | -- Of lavender or of lavandin | 5 | Free | Free | 20 | Free |
| 24 00 | -- Of peppermint (<i>Mentha piperita</i>) | 5 | Free | Free | 20 | Free |
| 25 00 | -- Of other mints | 5 | Free | Free | 20 | Free |
| 26 00 | -- Of vetiver | 5 | Free | Free | 20 | Free |
| 29 | -- Other: | | | | | |
| 10 | --- Of lemon-grass | 5 | Free | Free | 20 | Free |
| 20 | --- Of ylang-ylang | 5 | Free | Free | 20 | Free |
| 30 | --- Of cloves | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 30 00 | - Resinoids | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 33.02 | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: | | | | | |
| 10 00 | - Of a kind used in the food or drink industries | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 33.03 00 | Perfumes and toilet waters: | | | | | |
| | --- Liquid: | | | | | |
| 11 | ---- Not containing alcohol | 10 | 20 | 20 | 20 | Free |
| 12 | ---- Containing alcohol | 10 | 20 | 135 | 20 | Free |
| 20 | --- Concretes | 10 | 20 | 20 | 20 | Free |
| 33.04 | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations: | | | | | |
| 10 00 | - Lip make-up preparations | 10 | 20 | 20 | 20 | Free |
| 20 00 | - Eye make-up preparations | 10 | 20 | 20 | 20 | Free |
| 30 00 | - Manicure or pedicure preparations | 10 | 20 | 20 | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Powders, whether or not compressed | 10 | 20 | 20 | 20 | Free |
| 99 00 | -- Other | 10 | 20 | 20 | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|----|------|------|------|
| 33.05 | Preparations for use on the hair: | | | | | |
| 10 00 | - Shampoos | 10 | 20 | 20 | 20 | Free |
| 20 00 | - Preparations for permanent waving or straightening | 10 | 20 | 20 | 20 | Free |
| 30 00 | - Hair lacquers | 10 | 20 | 20 | 20 | Free |
| 90 00 | - Other | 10 | 20 | 20 | 20 | Free |
| 33.06 | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages: | | | | | |
| 10 | - Dentifrices: | | | | | |
| 10 | - - - Medicated | Free | 5 | Free | Free | Free |
| 90 | - - - Other | 10 | 20 | Free | Free | Free |
| 20 00 | - Yarn used to clean between the teeth (dental floss) | 10 | 20 | Free | Free | Free |
| 90 00 | - Other | 10 | 20 | Free | Free | Free |
| 33.07 | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties: | | | | | |
| 10 00 | - Pre-shave, shaving or after-shave preparations | 10 | 20 | 20 | 20 | Free |
| 20 00 | - Personal deodorants and antiperspirants | 10 | 20 | 20 | 20 | Free |
| 30 00 | - Perfumed bath salts and other bath preparations | 10 | 20 | 20 | 20 | Free |
| | - Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: | | | | | |
| 41 00 | - - "Agarbatti" and other odoriferous preparations which operate by burning | 10 | 20 | 20 | 20 | Free |
| 49 00 | - - Other | 10 | 20 | 20 | 20 | Free |
| 90 00 | - Other | 10 | 20 | 20 | 20 | Free |

CHAPTER 34
SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

NOTES

1. This Chapter does not cover:
 - a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 1517);
 - b) separate chemically defined compounds; or
 - c) shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).
2. For the purposes of heading 3401, the expression “soap” applies only to soap soluble in water. Soap and other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as “scouring powders and similar preparations”.
3. For the purposes of heading 3402, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
 - a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
4. In heading 3403 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.
5. In heading 3404, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to:
 - A) chemically produced organic products of a waxy character, whether or not water-soluble;
 - B) products obtained by mixing different waxes;
 - C) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

 - a) products of heading 1516, 3402 or 3823, even if having a waxy character;
 - b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;
 - c) mineral waxes or similar products of heading 2712, whether or not intermixed or merely coloured; or
 - d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|------|------|
| 34.01 | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: | | | | | |
| 11 | - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: | | | | | |
| 10 | -- For toilet use (including medicated products): | | | | | |
| 90 | --- Medicated | Free | 5 | Free | Free | Free |
| 90 | --- Other | 15 | 15 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Ordinary soap | 15 | 15 | Free | 20 | Free |
| 90 | --- Other | 5 | 25 | Free | 20 | Free |
| 20 00 | - Soap in other forms | 5 | 25 | Free | 20 | Free |
| 30 00 | - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 5 | 25 | Free | 20 | Free |
| 34.02 | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01: | | | | | |
| 11 | - Organic surface-active agents, whether or not put up for retail sale: | | | | | |
| 10 | -- Anionic: | | | | | |
| 10 | --- Liquids put up in containers holding not less than 100 litres ⁽¹⁾ | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|--|------|------|------|-----|------|
| 20 | --- Powders put up in containers holding not less than 50 kg ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 12 | -- Cationic: | | | | | |
| 10 | --- Liquids put up in containers holding not less than 100 litres ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 20 | --- Powders put up in containers holding not less than 50 kg ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 13 | -- Non-ionic: | | | | | |
| 10 | --- Liquids put up in containers holding not less than 100 litres ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 20 | --- Powders put up in containers holding not less than 50 kg ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Liquids put up in containers holding not less than 100 litres ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 20 | --- Powders put up in containers holding not less than 50 kg ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 20 00 | - Preparations put up for retail sale | 5 | 25 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Sulphonated oils | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 34.03 | Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals: | | | | | |
| | - Containing petroleum oils or oils obtained from bituminous minerals: | | | | | |
| 11 00 | -- Preparations for the treatment of textile materials, leather, furskins or other materials | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Preparations for the treatment of textile materials, leather, furskins or other materials | 5 | Free | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |
| 34.04 | Artificial waxes and prepared waxes: | | | | | |
| 10 00 | - Of chemically modified lignite | 5 | Free | Free | 20 | Free |
| 20 00 | - Of poly(oxyethylene) (polyethylene glycol) | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 34.05 | Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04: | | | | | |
| 10 00 | - Polishes, creams and similar preparations for footwear or leather | 5 | 25 | Free | 20 | Free |
| 20 00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 5 | 25 | Free | 20 | Free |
| 30 00 | - Polishes and similar preparations for coachwork, other than metal polishes | 5 | 25 | Free | 20 | Free |
| 40 00 | - Scouring pastes and powders and other scouring preparations | 5 | 25 | Free | 20 | Free |
| 90 00 | - Other | 5 | 25 | Free | 20 | Free |
| 34.06 00 | Candles, tapers and the like: | | | | | |
| 10 | --- Of paraffin or of mineral or artificial waxes | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|---|----|------|------|-----|------|
| 34.07 00 | Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate): | | | | | |
| 10 | - - - Waxes and other preparations for use in dentistry | 5 | Free | Free | 20 | Free |
| 90 | - - - Other | 5 | 20 | Free | 20 | Free |

Footnote

Classification in sub-divisions 34.02 11 10, 34.02 11 20, 34.02 12 10, 34.02 12 20, 34.02 13 10, 34.02 13 20, 34.02 19 10 and 34.02 19 20 depends on goods being:

- used solely as raw materials and ingredients in the soap industries; *and*
- not put up for retail sale; *and*
- imported directly by the industries in question.

CHAPTER 35
ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

NOTES

1. This Chapter does not cover:
 - a) yeasts (heading 2102);
 - b) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - c) enzymatic preparations for pre-tanning (heading 3202);
 - d) enzymatic soaking or washing preparations or other products of Chapter 34;
 - e) hardened proteins (heading 3913); or
 - f) gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 3505, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.
Such products with a reducing sugar content exceeding 10% fall in heading 1702.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 35.01 | Casein, caseinates and other casein derivatives; casein glues: | | | | | |
| 10 00 | - Casein | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 35.02 | Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives: | | | | | |
| | - Egg albumin: | | | | | |
| 11 00 | -- Dried | 5 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 20 00 | - Milk albumin, including concentrates of two or more whey proteins | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 35.03 00 00 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01 | 5 | Free | Free | 20 | Free |
| 35.04 00 00 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed | 5 | Free | Free | 20 | Free |
| 35.05 | Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: | | | | | |
| 10 00 | - Dextrins and other modified starches | 5 | Free | Free | 20 | Free |
| 20 00 | - Glues | 5 | Free | Free | 20 | Free |
| 35.06 | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: | | | | | |
| 10 | - Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: | | | | | |
| 10 | --- Glues put up in blocks of 1 kg | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | 25 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber: | 5 | 25 | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- Glues put up in blocks of 1 kg | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | 25 | Free | 20 | Free |
| 35.07 | Enzymes; prepared enzymes not elsewhere specified or included: | | | | | |
| 10 00 | - Rennet and concentrates thereof | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

CHAPTER 36
EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS;
CERTAIN COMBUSTIBLE PREPARATIONS

NOTES

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 a) or b) below.
2. The expression “articles of combustible materials” in heading 3606 applies only to:
 - a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, and of a capacity not exceeding 300 cm³; and
 - c) resin torches, firelighters and the like.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|------|------|-----|------|
| 36.01 00 | Propellant powders: | | | | | |
| 10 | --- For use in mining | 5 | 25 | Free | 20 | Free |
| 20 | --- For use in hunting | 10 | 20 | Free | 20 | Free |
| 36.02 00 00 | Prepared explosives, other than propellant powders | 5 | 20 | Free | 20 | Free |
| 36.03 00 | Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators: | | | | | |
| 10 | --- Electrical primers for mining detonators | 5 | Free | Free | 20 | Free |
| 20 | --- Percussion or detonating caps for weapons of war and for hunting or sporting ammunition | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 36.04 | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles: | | | | | |
| 10 00 | - Fireworks | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 25 | Free | 20 | Free |
| 36.05 00 00 | Matches, other than pyrotechnic articles of heading 3604 | 5 | 25 | Free | 20 | Free |
| 36.06 | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter: | | | | | |
| 10 00 | - Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ | 5 | 25 | Free | 20 | Free |
| 90 00 | - Other | 5 | 25 | Free | 20 | Free |

CHAPTER 37
PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

NOTES

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|------|------|------|------|
| 37.01 | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs: | | | | | |
| 10 00 | - For X-ray | 5 | Free | Free | Free | Free |
| 20 00 | - Instant print film | 10 | 15 | Free | 20 | Free |
| 30 00 | - Other plates and film, with any side exceeding 255 mm | 5 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- For colour photography (polychrome) | 10 | 15 | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |
| 37.02 | Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed: | | | | | |
| 10 00 | - For X-ray | 5 | Free | Free | Free | Free |
| 20 00 | - Instant print film | 10 | 15 | Free | 20 | Free |
| | - Other film, without perforations, of a width not exceeding 105 mm: | | | | | |
| 31 00 | -- For colour photography (polychrome) | 10 | 15 | Free | 20 | Free |
| 32 00 | -- Other, with silver halide emulsion | 10 | 15 | Free | 20 | Free |
| 39 00 | -- Other | 10 | 15 | Free | 20 | Free |
| | - Other film, without perforations, of a width exceeding 105 mm: | | | | | |
| 41 00 | -- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome) | 10 | 15 | Free | 20 | Free |
| 42 00 | -- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography | 10 | 15 | Free | 20 | Free |
| 43 00 | -- Of a width exceeding 610 mm and of a length not exceeding 200 m | 10 | 15 | Free | 20 | Free |
| 44 00 | -- Of a width exceeding 105 mm but not exceeding 610 m | 10 | 15 | Free | 20 | Free |
| | - Other film, for colour photography (polychrome): | | | | | |
| 51 00 | -- Of a width not exceeding 16 mm and of a length not exceeding 14 m | 10 | 15 | Free | 20 | Free |
| 52 00 | -- Of a width not exceeding 16 mm and of a length exceeding 14 m | 10 | 15 | Free | 20 | Free |
| 53 00 | -- Of a width exceeding 16mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides | 10 | 15 | Free | 20 | Free |
| 54 00 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides | 10 | 15 | Free | 20 | Free |
| 55 00 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m | 10 | 15 | Free | 20 | Free |
| 56 00 | -- Of a width exceeding 35 mm | 10 | 15 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of a width not exceeding 16 mm and of a length not exceeding 14 m | 10 | 15 | Free | 20 | Free |
| 93 00 | -- Of a width exceeding 16mm but not exceeding 35 mm and of a length not exceeding 30 m | 10 | 15 | Free | 20 | Free |
| 94 00 | -- Of a width exceeding 16mm but not exceeding 35 mm and of a length exceeding 30 m | 10 | 15 | Free | 20 | Free |
| 95 00 | -- Of a width exceeding 35 mm | 10 | 15 | Free | 20 | Free |
| 37.03 | Photographic paper, paperboard and textiles, sensitized, unexposed: | | | | | |
| 10 00 | - In rolls of a width exceeding 610 mm | 10 | 15 | Free | 20 | Free |
| 20 00 | - Other, for colour photography (polychrome) | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |
| 37.04 00 00 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed | 10 | 15 | Free | 20 | Free |
| 37.05 | Photographic plates and film, exposed and developed, other than cinematographic film: | | | | | |
| 10 00 | - For offset reproduction | 10 | 15 | Free | 20 | Free |
| 20 00 | - Microfilms | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|------|------|-----|------|
| 37.06 | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track: | | | | | |
| 10 | - Of a width of 35 mm or more: | | | | | |
| 10 | --- Newsreels | 10 | 15 | Free | 20 | Free |
| 20 | --- Advertising films other than trailers | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Newsreels | 10 | 15 | Free | 20 | Free |
| 20 | --- Advertising films other than trailers | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 37.07 | Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use: | | | | | |
| 10 00 | - Sensitizing emulsions | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |

CHAPTER 38 MISCELLANEOUS CHEMICAL PRODUCTS

NOTES

1. This Chapter does not cover:
 - a) Separate chemically defined elements or compounds with the exception of the following:
 - 1) artificial graphite (heading 3801);
 - 2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products put up as described in heading 3808;
 - 3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
 - 4) certified reference materials specified in Note 2 below;
 - 5) products specified in Note 3 a) or 3 c) below;
 - b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 2106);
 - c) ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 a) or 3 b) to Chapter 26 (heading 2620);
 - d) Medicaments (heading 3003 or 3004); or
 - e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. A) For the purpose of heading 3822, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
 B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the Nomenclature.
3. Heading 3824 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - a) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - b) fusel oil; Dippel's oil;
 - c) ink removers put up in packings for retail sale;
 - d) stencil correctors and other correcting fluids put up in packings for retail sale; and
 - e) ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:
 - a) individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - b) industrial waste;
 - c) waste pharmaceuticals, as defined in Note 4 k) to Chapter 30; or
 - d) clinical waste, as defined in Note 6 a) below.
5. For the purposes of heading 3825, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilized sludge. Stabilized sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 3825, the expression “other wastes” applies to:
 - a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - b) waste organic solvents;
 - c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - d) other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

SUBHEADING NOTE

1. For the purposes of subheadings 3825 41 and 3825 49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|----|------|-----|------|
| 38.01 | Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures: | | | | | |
| 10 00 | - Artificial graphite | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|------|------|
| 20 00 | - Colloidal or semi-colloidal graphite | Free | 5 | Free | 20 | Free |
| 30 00 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 38.02 | Activated carbon; activated natural mineral products; animal black, including spent animal black: | | | | | |
| 10 00 | - Activated carbon | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 38.03 00 00 | Tall oil, whether or not refined | Free | 5 | Free | 20 | Free |
| 38.04 00 00 | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03 | Free | 5 | Free | 20 | Free |
| 38.05 | Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent: | | | | | |
| 10 00 | - Gum, wood or sulphate turpentine oils | Free | 5 | Free | 20 | Free |
| 20 00 | - Pine oils | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 38.06 | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums: | | | | | |
| 10 00 | - Rosin | Free | 5 | Free | 20 | Free |
| 20 00 | - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | Free | 5 | Free | 20 | Free |
| 30 00 | - Ester gums | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 38.07 00 00 | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch | Free | 5 | Free | 20 | Free |
| 38.08 | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers): | | | | | |
| 10 | - Insecticides: | | | | | |
| 10 | --- Put up in spirals (against mosquitoes) | Free | 5 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a kind used in agriculture | Free | 5 | Free | Free | Free |
| 99 | ---- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Fungicides | Free | 5 | Free | Free | Free |
| 30 00 | - Herbicides, anti-sprouting products and plant-growth regulators | Free | 5 | Free | Free | Free |
| 40 00 | - Disinfectants | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 38.09 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: | | | | | |
| 10 00 | - With a basis of amylaceous substances | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of a kind used in the textile or like industries | Free | 5 | Free | 20 | Free |
| 92 00 | -- Of a kind used in the paper or like industries | Free | 5 | Free | 20 | Free |
| 93 00 | -- Of a kind used in the leather or like industries | Free | 5 | Free | 20 | Free |
| 38.10 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods: | | | | | |
| 10 00 | - Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 38.11 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: | | | | | |
| 11 00 | - Anti-knock preparations: -- Based on lead compounds | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 21 00 | - Additives for lubricating oils: -- Containing petroleum oils or oils obtained from bituminous minerals. | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 38.12 | Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics: | | | | | |
| 10 00 | - Prepared rubber accelerators | Free | 5 | Free | 20 | Free |
| 20 00 | - Compound plasticizers for rubber or plastics | Free | 5 | Free | 20 | Free |
| 30 00 | - Anti-oxidizing preparations and other compound stabilizers for rubber or plastics | Free | 5 | Free | 20 | Free |
| 38.13 00 00 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | Free | 5 | Free | 20 | Free |
| 38.14 00 00 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | Free | 5 | Free | 20 | Free |
| 38.15 | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included: | | | | | |
| | - Supported catalysts: | | | | | |
| 11 00 | -- With nickel or nickel compounds as the active substance | Free | 5 | Free | 20 | Free |
| 12 00 | -- With precious metal or precious metal compounds as the active substance | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 38.16 00 00 | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38 | Free | 5 | Free | 20 | Free |
| 38.17 00 00 | Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02 | Free | 5 | Free | 20 | Free |
| 38.18 00 00 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics | Free | 5 | Free | 20 | Free |
| 38.19 00 00 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals | Free | 15 | Free | 20 | Free |
| 38.20 00 00 | Anti-freezing preparations and prepared de-icing fluids | Free | 15 | Free | 20 | Free |
| 38.21 00 00 | Prepared culture media for development of micro-organisms | Free | 5 | Free | 20 | Free |
| 38.22 00 00 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials | Free | 5 | Free | 20 | Free |
| 38.23 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: | | | | | |
| | - Industrial monocarboxylic fatty acids; acid oils from refining: | | | | | |
| 11 | -- Stearic acid: | | | | | |
| 10 | --- Used in the manufacture of soap | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 12 | -- Oleic acid: | | | | | |
| 10 | --- Used in the manufacture of soap | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 13 | -- Tall oil fatty acids: | | | | | |
| 10 | --- Used in the manufacture of soap | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Used in the manufacture of soap | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|------|------|-----|------|
| 70 | - Industrial fatty alcohols: | | | | | |
| 10 | - - - Used in the manufacture of soap | 5 | Free | Free | 20 | Free |
| 90 | - - - Other | 5 | Free | Free | 20 | Free |
| 38.24 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included: | | | | | |
| 10 00 | - Prepared binders for foundry moulds or cores | Free | 5 | Free | 20 | Free |
| 20 00 | - Naphthenic acids, their water-insoluble salts and their esters | Free | 5 | Free | 20 | Free |
| 30 00 | - Non-agglomerated metal carbides mixed together or with metallic binders | Free | 5 | Free | 20 | Free |
| 40 00 | - Prepared additives for cements, mortars or concretes | Free | 5 | Free | 20 | Free |
| 50 00 | - Non-refractory mortars and concretes | Free | 5 | Free | 20 | Free |
| 60 00 | - Sorbitol other than that of subheading 29.05 44 | Free | 5 | Free | 20 | Free |
| | - Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens: | | | | | |
| 71 00 | -- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine | Free | 5 | Free | 20 | Free |
| 79 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | - - - Flotation ores | Free | 5 | Free | 20 | Free |
| 20 | - - - Other products used in the preparation of fertilizers or of insecticides | Free | 5 | Free | 20 | Free |
| | - - - Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens: | | | | | |
| 31 | ---- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine | Free | 5 | Free | 20 | Free |
| 39 | ---- Other | Free | 5 | Free | 20 | Free |
| | - - - Other: | | | | | |
| 92 | ---- Perfume and colour stabilizers used in the manufacture of soap | Free | 5 | Free | 20 | Free |
| 99 | ---- Other | Free | 5 | Free | 20 | Free |
| 38.25 | Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter: | | | | | |
| 10 00 | - Municipal waste | Free | 5 | Free | 20 | Free |
| 20 00 | - Sewage sludge | Free | 5 | Free | 20 | Free |
| 30 00 | - Clinical waste | Free | 5 | Free | 20 | Free |
| | - Waste organic solvents: | | | | | |
| 41 00 | -- Halogenated | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| 50 00 | - Wastes of liquors, hydraulic fluids, brake fluids and anti-freezing fluids | Free | 5 | Free | 20 | Free |
| | - Other wastes from chemical or allied industries: | | | | | |
| 61 00 | -- Mainly containing organic constituents | Free | 5 | Free | 20 | Free |
| 69 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - b) presented together; and
 - c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39 PLASTICS AND ARTICLES THEREOF

NOTES

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.
Throughout the Nomenclature any reference to "plastics" also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
 - a) waxes of heading 2712 or 3404;
 - b) separate chemically defined organic compounds (Chapter 29);
 - c) heparin or its salts (heading 3001);
 - d) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;
 - e) organic surface-active agents or preparations of heading 3402;
 - f) run gums or ester gums (heading 3806);
 - g) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
 - h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - ij) saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;
 - k) plaits, wickerwork or other articles of Chapter 46;
 - l) wall coverings of heading 4814;
 - m) goods of Section XI (textiles and textile articles);
 - n) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - o) imitation jewellery of heading 7117;
 - p) articles of Section XVI (machines and mechanical or electrical appliances);
 - q) parts of aircraft or vehicles of Section XVII;
 - r) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - s) articles of Chapter 91 (for example, clock or watch cases);
 - t) articles of Chapter 92 (for example, musical instruments or parts thereof);
 - u) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - v) articles of Chapter 95 (for example, toys, games, sports requisites); or
 - w) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
 - a) liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1 013 millibars when a reduced-pressure distillation method is used (headings 3901 and 3902);
 - b) resins, not highly polymerized, of the coumarone-indene type (heading 3911);
 - c) other synthetic polymers with an average of at least 5 monomer units;
 - d) silicones (heading 3910);
 - e) resols (heading 3909) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.
For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 3901 to 3914, the expression "primary forms" applies only to the following forms:
 - a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).
8. For the purposes of heading 3917, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 3918, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 3920 and 3921, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;
 - b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - c) gutters and fittings therefor;
 - d) doors, windows and their frames and thresholds for doors;
 - e) balconies, balustrades, fencing, gates and similar barriers;
 - f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - g) large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

SUBHEADING NOTES

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - a) Where there is a subheading named "Other" in the same series:
 - 1) The designation in a subheading of a polymer by the prefix "poly" (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
 - 2) The copolymers named in subheadings 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
 - 3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
 - 4) Polymers not meeting 1), 2) or 3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
 - b) Where there is no subheading named "Other" in the same series:
 - 1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - 2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.
2. For the purposes of subheading 3920 43, the term "plasticizers" includes secondary plasticizers.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|-----|------|
| 39.01 | Polymers of ethylene, in primary forms: | | | | | |
| 10 00 | - Polyethylene having a specific gravity of less than 0.94 | Free | 5 | Free | 20 | Free |
| 20 00 | - Polyethylene having a specific gravity of 0.94 or more | Free | 5 | Free | 20 | Free |
| 30 00 | - Ethylene-vinyl acetate copolymers | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 39.02 | Polymers of propylene or of other olefins, in primary forms: | | | | | |
| 10 00 | - Polypropylene | Free | 5 | Free | 20 | Free |
| 20 00 | - Polyisobutylene | Free | 5 | Free | 20 | Free |
| 30 00 | - Propylene copolymers | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 39.03 | Polymers of styrene, in primary forms: | | | | | |
| | - Polystyrene: | | | | | |
| 11 00 | -- Expansible | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Styrene-acrylonitrile (SAN) copolymers | Free | 5 | Free | 20 | Free |
| 30 00 | - Acrylonitrile-butadiene-styrene (ABS) copolymers | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 39.04 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms: | | | | | |
| 10 00 | - Polyvinyl chloride, not mixed with any other substances | Free | 5 | Free | 20 | Free |
| | - Other polyvinyl chloride: | | | | | |
| 21 00 | -- Non-plasticized | Free | 5 | Free | 20 | Free |
| 22 00 | -- Plasticized | Free | 5 | Free | 20 | Free |
| 30 00 | - Vinyl chloride-vinyl acetate copolymers | Free | 5 | Free | 20 | Free |
| 40 00 | - Other vinyl chloride copolymers | Free | 5 | Free | 20 | Free |
| 50 00 | - Vinylidene chloride polymers | Free | 5 | Free | 20 | Free |
| | - Fluoro-polymers: | | | | | |
| 61 00 | -- Polytetrafluoroethylene | Free | 5 | Free | 20 | Free |
| 69 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 39.05 | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms: | | | | | |
| | - Polyvinyl acetate: | | | | | |
| 12 00 | -- In aqueous dispersion | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Vinyl acetate copolymers: | | | | | |
| 21 00 | -- In aqueous dispersion | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Copolymers | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 39.06 | Acrylic polymers in primary forms: | | | | | |
| 10 00 | - Polymethyl methacrylate | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 39.07 | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms: | | | | | |
| 10 00 | - Polyacetals | Free | 5 | Free | 20 | Free |
| 20 00 | - Other polyethers: | Free | 5 | Free | 20 | Free |
| 30 00 | - Epoxide resins | Free | 5 | Free | 20 | Free |
| 40 00 | - Polycarbonates | Free | 5 | Free | 20 | Free |
| 50 00 | - Alkyd resins | Free | 5 | Free | 20 | Free |
| 60 00 | - Polyethylene terephthalate | Free | 5 | Free | 20 | Free |
| | - Other polyesters: | | | | | |
| 91 00 | -- Unsaturated | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 39.08 | Polyamides in primary forms: | | | | | |
| 10 00 | - Polyamide-6, -11, -12, -6.6, -6.9, -6.10 or -6,12 | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 39.09 | Amino-resins, phenolic resins and polyurethanes, in primary forms: | | | | | |
| 10 00 | - Urea resins; thiourea resins | Free | 5 | Free | 20 | Free |
| 20 00 | - Melamine resins | Free | 5 | Free | 20 | Free |
| 30 00 | - Other amino-resins | Free | 5 | Free | 20 | Free |
| 40 00 | - Phenolic resins | Free | 5 | Free | 20 | Free |
| 50 00 | - Polyurethanes | Free | 5 | Free | 20 | Free |
| 39.10 00 00 | Silicones in primary forms | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|-----|------|
| 39.11 | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms: | | | | | |
| 10 00 | - Petroleum resins, coumarone, indene and coumarone-indene resins and polyterpenes | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 39.12 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms: | | | | | |
| | - Cellulose acetates: | | | | | |
| 11 00 | -- Non-plasticized | Free | 5 | Free | 20 | Free |
| 12 00 | -- Plasticized | Free | 5 | Free | 20 | Free |
| 20 00 | - Cellulose nitrates (including collodions) | Free | 5 | Free | 20 | Free |
| | - Cellulose ethers: | | | | | |
| 31 00 | -- Carboxymethylcellulose and its salts | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 39.13 | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms: | | | | | |
| 10 00 | - Alginic acid, its salts and esters | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 39.14 00 00 | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms | Free | 5 | Free | 20 | Free |
| | II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES | | | | | |
| 39.15 | Waste, parings and scrap of plastics: | | | | | |
| 10 00 | - Of polymers of ethylene | Free | 5 | Free | 20 | Free |
| 20 00 | - Of polymers of styrene | Free | 5 | Free | 20 | Free |
| 30 00 | - Of polymers of vinyl chloride | Free | 5 | Free | 20 | Free |
| 90 00 | - Of other plastics | Free | 5 | Free | 20 | Free |
| 39.16 | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics: | | | | | |
| 10 00 | - Of polymers of ethylene | Free | 5 | Free | 20 | Free |
| 20 00 | - Of polymers of vinyl chloride | Free | 5 | Free | 20 | Free |
| 90 00 | - Of other plastics | Free | 5 | Free | 20 | Free |
| 39.17 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics: | | | | | |
| 10 00 | - Artificial guts (sausage casings) of hardened protein or of cellulosic materials | Free | 25 | Free | 20 | Free |
| | - Tubes, pipes and hoses, rigid: | | | | | |
| 21 00 | -- Of polymers of ethylene | Free | 25 | Free | 20 | Free |
| 22 00 | -- Of polymers of propylene | Free | 25 | Free | 20 | Free |
| 23 00 | -- Of polymers of vinyl chloride | Free | 25 | Free | 20 | Free |
| 29 00 | -- Of other plastics | Free | 25 | Free | 20 | Free |
| | - Other tubes, pipes and hoses: | | | | | |
| 31 00 | -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | Free | 25 | Free | 20 | Free |
| 32 00 | -- Other, not reinforced or otherwise combined with other materials, without fittings | Free | 25 | Free | 20 | Free |
| 33 00 | -- Other, not reinforced or otherwise combined with other materials, with fittings | Free | 25 | Free | 20 | Free |
| 39 | -- Other: | | | | | |
| 10 | --- Special spiral tubes for electrical installations | Free | 25 | Free | 20 | Free |
| 90 | --- Other | Free | 25 | Free | 20 | Free |
| 40 00 | - Fittings | Free | 25 | Free | 20 | Free |
| 39.18 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter: | | | | | |
| 10 00 | - Of polymers of vinyl chloride | Free | 30 | Free | 20 | Free |
| 90 00 | - Of other plastics | Free | 30 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|------|------|
| 39.19 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls: | | | | | |
| 10 | - In rolls of a width not exceeding 20 cm: | | | | | |
| 10 | --- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | -- Other | Free | 15 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Plates, of polyesters | Free | 15 | Free | 20 | Free |
| | --- Plates, of poly(vinyl chloride): | | | | | |
| 21 | ---- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 29 | ---- Other | Free | 15 | Free | 20 | Free |
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| 39.20 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials: | | | | | |
| 10 00 | - Of polymers of ethylene | Free | 5 | Free | 20 | Free |
| 20 00 | - Of polymers of propylene | Free | 5 | Free | 20 | Free |
| 30 00 | - Of polymers of styrene | Free | 5 | Free | 20 | Free |
| | - Of polymers of vinyl chloride: | | | | | |
| 43 | -- Containing by weight 6 % or more of plasticizers: | | | | | |
| 11 | --- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | Free | 5 | Free | Free | Free |
| 19 | --- Other | Free | 5 | Free | 20 | Free |
| 49 | -- Other: | | | | | |
| 11 | --- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | Free | 5 | Free | Free | Free |
| 19 | --- Other | Free | 5 | Free | 20 | Free |
| | - Of acrylic polymers: | | | | | |
| 51 00 | -- Of poly(methyl methacrylate) | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: | | | | | |
| 61 00 | -- Of polycarbonates | Free | 5 | Free | 20 | Free |
| 62 00 | -- Of poly(ethylene terephthalate) | Free | 5 | Free | 20 | Free |
| 63 | -- Of unsaturated polyesters: | | | | | |
| 10 | --- Plates | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 69 | -- Of other polyesters: | | | | | |
| 10 | --- Plates | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | - Of cellulose or its chemical derivatives: | | | | | |
| 71 00 | -- Of regenerated cellulose | Free | 5 | Free | 20 | Free |
| 72 00 | -- Of vulcanized fibre | Free | 5 | Free | 20 | Free |
| | - Of cellulose or its chemical derivatives: | | | | | |
| 73 | -- Of cellulose acetate: | | | | | |
| 10 | --- Non-plasticized | Free | 5 | Free | 20 | Free |
| 20 | --- Plasticized | Free | 5 | Free | 20 | Free |
| 79 | -- Of other cellulose derivatives: | | | | | |
| | --- Of cellulose nitrate: | | | | | |
| 11 | ---- Non-plasticized | Free | 5 | Free | 20 | Free |
| 12 | ---- Plasticized | Free | 5 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Non-plasticized | Free | 5 | Free | 20 | Free |
| 92 | ---- Plasticized | Free | 5 | Free | 20 | Free |
| | - Of other plastics: | | | | | |
| 91 00 | -- Of poly(vinyl butyral) | Free | 5 | Free | 20 | Free |
| 92 00 | -- Of polyamides | Free | 5 | Free | 20 | Free |
| 93 00 | -- Of amino-resins | Free | 5 | Free | 20 | Free |
| 94 00 | -- Of phenolic resins | Free | 5 | Free | 20 | Free |
| 99 00 | -- Of other plastics | Free | 5 | Free | 20 | Free |
| 39.21 | Other plates, sheets, film, foil and strip, of plastics: | | | | | |
| | - Cellular: | | | | | |
| 11 00 | -- Of polymers of styrene | Free | 15 | Free | 20 | Free |
| 12 00 | -- Of polymers of vinyl chloride | Free | 15 | Free | 20 | Free |
| 13 00 | -- Of polyurethanes | Free | 15 | Free | 20 | Free |
| 14 00 | -- Of regenerated cellulose | Free | 15 | Free | 20 | Free |
| 19 00 | -- Of other plastics | Free | 15 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Of polyethylene | Free | 15 | Free | 20 | Free |
| 20 | --- Of polypropylene | Free | 15 | Free | 20 | Free |
| 30 | --- Of polystyrene | Free | 15 | Free | 20 | Free |
| 40 | --- Of poly(vinyl chloride) | Free | 15 | Free | 20 | Free |
| 50 | --- Of vinyl chloride-vinyl acetate copolymers | Free | 15 | Free | 20 | Free |
| 60 | --- Of acrylic polymers, methacrylic polymers | Free | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 70 | --- Of poly(vinyl acetate) | Free | 15 | Free | 20 | Free |
| 80 | --- Of other polymerization or copolymerization products | Free | 15 | Free | 20 | Free |
| 90 | --- Of other plastics | Free | 15 | Free | 20 | Free |
| 39.22 | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics: | | | | | |
| 10 00 | - Baths, shower-baths, sinks and wash-basins | 15 | 15 | Free | 20 | Free |
| 20 00 | - Lavatory seats and covers | 15 | 15 | Free | 20 | Free |
| 90 00 | - Other | 15 | 15 | Free | 20 | Free |
| 39.23 | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics: | | | | | |
| 10 | - Boxes, cases, crates and similar articles: | | | | | |
| 10 | --- Packing articles solely for the retail sale of pharmaceutical products ⁽¹⁾ | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 10 | 5 | Free | 20 | Free |
| | - Sacks and bags (including cones): | | | | | |
| 21 00 | -- Of polymers of ethylene | 10 | 5 | Free | 20 | Free |
| 29 | -- Of other plastics: | | | | | |
| 10 | --- Sacks and bags of regenerated cellulose | 10 | 5 | Free | 20 | Free |
| 90 | --- Other | 10 | 5 | Free | 20 | Free |
| 30 | - Carboys, bottles, flasks and similar articles: | | | | | |
| 10 | --- Babies' feeding bottles | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 10 | 5 | Free | 20 | Free |
| 40 00 | - Spools, cops, bobbins and similar supports | 10 | 5 | Free | 20 | Free |
| 50 | - Stoppers, lids, caps, and other closures: | | | | | |
| 10 | --- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 10 | 5 | Free | 20 | Free |
| 90 00 | - Other | 10 | 5 | Free | 20 | Free |
| 39.24 | Tableware, kitchenware, other household articles and toilet articles, of plastics: | | | | | |
| 10 00 | - Tableware and kitchenware | 15 | 15 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Toilet articles | 15 | 15 | Free | 20 | Free |
| 90 | --- Other | 15 | 15 | Free | 20 | Free |
| 39.25 | Builders' ware of plastics, not elsewhere specified or included: | | | | | |
| 10 00 | - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres | 5 | 10 | Free | 20 | Free |
| 20 00 | - Doors, windows and their frames and thresholds for doors | 5 | 10 | Free | 20 | Free |
| 30 00 | - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 39.26 | Other articles of plastics and articles of other materials of headings 39.01 to 39.14: | | | | | |
| 10 00 | - Office or school supplies | 15 | 15 | Free | 20 | Free |
| 20 00 | - Articles of apparel and clothing accessories (including gloves, mittens and mitts) | 15 | 15 | Free | 20 | Free |
| 30 00 | - Fittings for furniture, coachwork or the like | 15 | 15 | Free | 20 | Free |
| 40 00 | - Statuettes and other ornamental articles | 15 | 15 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Boot and shoe lasts | 15 | 10 | Free | 20 | Free |
| 20 | --- Buckles used to identify productive livestock | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 15 | 15 | Free | 20 | Free |

Footnote

⁽¹⁾ Classification in sub-divisions 39.19 10 10, 39.19 90 21, 39.20 43 11, 39.20 49 11 and 39.23 50 10 is dependent on goods being:

- designed in accordance with the description in the aforementioned sub-headings; *and*
- imported directly by the industries in question.

CHAPTER 40 RUBBER AND ARTICLES THEREOF

NOTES

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanized or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - a) goods of Section XI (textiles and textile articles);
 - b) footwear or parts thereof of Chapter 64;
 - c) headgear or parts thereof (including bathing caps) of Chapter 65;
 - d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - e) articles of Chapter 90, 92, 94 or 96; or
 - f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).
3. In headings 4001 to 4003 and 4005, the expression “primary forms” applies only to the following forms:
 - a) liquids and pastes (including latex, whether or not pre-vulcanized, and other dispersions and solutions);
 - b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 4002, the expression “synthetic rubber” applies to:
 - a) unsaturated synthetic substances which can be irreversibly transformed by vulcanization with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanizing activators or accelerators, may be added; the presence of substances as provided for by Note 5 b) ii) and iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticizers and fillers, is not permitted;
 - b) thioplasts (TM); and
 - c) natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in a) above.
5. a) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - i) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);
 - ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - iii) plasticizers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under b);
 b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - i) emulsifiers or anti-tack agents;
 - ii) small amounts of breakdown products of emulsifiers;
 - iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptizers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 4004, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 4008.
8. Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.
In heading 4008 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|----|------|-----|------|
| 40.01 | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip: | | | | | |
| 10 00 | - Natural rubber latex, whether or not pre-vulcanized - Natural rubber in other forms: | Free | 5 | Free | 20 | Free |
| 21 00 | -- Smoked sheets | Free | 5 | Free | 20 | Free |
| 22 00 | -- Technically specified natural rubber (TSNR) | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Balata, gutta-percha, guayule, chicle and similar natural gums | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 40.02 | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip: | | | | | |
| | - Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): | | | | | |
| 11 00 | -- Latex | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Butadiene rubber (BR) | Free | 5 | Free | 20 | Free |
| | - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene rubber (CIIR or BIIR): | | | | | |
| 31 00 | -- Isobutene-isoprene (butyl) rubber (IIR) | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Chloroprene (chlorobutadiene) rubber (CR): | | | | | |
| 41 00 | -- Latex | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Acrylonitrile-butadiene rubber (NBR): | | | | | |
| 51 00 | -- Latex | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| 60 00 | - Isoprene rubber (IR) | Free | 5 | Free | 20 | Free |
| 70 00 | - Ethylene-propylene-non-conjugated diene rubber (EPDM) | Free | 5 | Free | 20 | Free |
| 80 00 | - Mixtures of any product of heading 40.01 with any product of this heading: | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Latex | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 40.03 00 00 | Reclaimed rubber in primary forms or in plates, sheets or strip | Free | 5 | Free | 20 | Free |
| 40.04 00 00 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom | Free | 5 | Free | 20 | Free |
| 40.05 | Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip: | | | | | |
| 10 00 | - Compounded with carbon black or silica | Free | 5 | Free | 20 | Free |
| 20 00 | - Solutions; dispersions other than those of subheading 40.05 10 | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Plates, sheets and strip | 5 | Free | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 40.06 | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber: | | | | | |
| 10 00 | - "Camel-back" strips for retreading rubber tyres | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 40.07 00 00 | Vulcanized rubber thread and cord | 5 | Free | Free | 20 | Free |
| 40.08 | Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber: | | | | | |
| | - Of cellular rubber: | | | | | |
| 11 00 | -- Plates, sheets and strip | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Of non-cellular rubber: | | | | | |
| 21 00 | -- Plates, sheets and strip | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| 40.09 | Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges): | | | | | |
| | - Not reinforced or otherwise combined with other materials: | | | | | |
| 11 00 | -- Without fittings | 5 | 10 | Free | 20 | Free |
| 12 00 | -- With fittings | 5 | 10 | Free | 20 | Free |
| | - Reinforced or otherwise combined only with metal: | | | | | |
| 21 00 | -- Without fittings | 5 | 10 | Free | 20 | Free |
| 22 00 | -- With fittings | 5 | 10 | Free | 20 | Free |
| | - Reinforced or otherwise combined only with textile materials: | | | | | |
| 31 00 | -- Without fittings | 5 | 10 | Free | 20 | Free |
| 32 00 | -- With fittings | 5 | 10 | Free | 20 | Free |
| | - Reinforced or otherwise combined with other materials: | | | | | |
| 41 00 | -- Without fittings | 5 | 10 | Free | 20 | Free |
| 42 00 | -- With fittings | 5 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|----|------|-----|------|
| 40.10 | Conveyor or transmission belts or belting, of vulcanized rubber: | | | | | |
| | - Conveyor belts or belting: | | | | | |
| 11 00 | -- Reinforced only with metal | 5 | 10 | Free | 20 | Free |
| 12 00 | -- Reinforced only with textile materials | 5 | 10 | Free | 20 | Free |
| 13 00 | -- Reinforced only with plastics | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Transmission belts or belting: | | | | | |
| 31 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 5 | 10 | Free | 20 | Free |
| 32 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm | 5 | 10 | Free | 20 | Free |
| 33 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 5 | 10 | Free | 20 | Free |
| 34 00 | -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm | 5 | 10 | Free | 20 | Free |
| 35 00 | -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 5 | 10 | Free | 20 | Free |
| 36 00 | -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 40.11 | New pneumatic tyres, of rubber: | | | | | |
| 10 00 | - Of a kind used on motor cars (including station wagons and racing cars) | 10 | 5 | 10 | 20 | Free |
| 20 00 | - Of a kind used on buses or lorries | 5 | 10 | 10 | 20 | Free |
| 30 00 | - Of a kind used on aircraft | 5 | 10 | 10 | 20 | Free |
| 40 00 | - Of a kind used on motorcycles | 10 | 5 | 10 | 20 | Free |
| 50 00 | - Of a kind used on bicycles | 10 | 5 | 10 | 20 | Free |
| | - Other, spiked, having a "herring-bone" or similar tread: | | | | | |
| 61 00 | -- Of a kind used on agricultural or forestry vehicles and machines | 5 | 10 | 10 | 20 | Free |
| 62 00 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | 10 | 10 | 20 | Free |
| 63 00 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | 10 | 10 | 20 | Free |
| 69 00 | -- Other | 5 | 10 | 10 | 20 | Free |
| | - Other: | | | | | |
| 92 00 | -- Of a kind used on agricultural or forestry vehicles and machines | 5 | 10 | 10 | 20 | Free |
| 93 00 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 5 | 10 | 10 | 20 | Free |
| 94 00 | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm | 5 | 10 | 10 | 20 | Free |
| 99 00 | -- Other | 5 | 10 | 10 | 20 | Free |
| 40.12 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: | | | | | |
| | - Retreaded pneumatic tyres: | | | | | |
| 11 00 | -- Of a kind used on motor cars (including station wagons and racing cars) | 10 | 5 | 10 | 20 | Free |
| 12 00 | -- Of a kind used on buses or lorries | 5 | 10 | 10 | 20 | Free |
| 13 00 | -- Of a kind used on aircraft | 5 | 10 | 10 | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Of a kind used on motorcycles | 10 | 5 | 10 | 20 | Free |
| 20 | --- Of a kind used on bicycles | 10 | 5 | 10 | 20 | Free |
| 90 | --- Other | 10 | 5 | 10 | 20 | Free |
| 20 | - Used pneumatic tyres: | | | | | |
| 10 | --- Of a kind used on motor cars (including station wagons and racing cars) | 10 | 5 | 10 | 20 | Free |
| 20 | --- Of a kind used on buses or lorries | 5 | 10 | 10 | 20 | Free |
| 30 | --- Of a kind used on aircraft | 5 | 10 | 10 | 20 | Free |
| 40 | --- Of a kind used on motorcycles | 10 | 5 | 10 | 20 | Free |
| 50 | --- Of a kind used on bicycles | 10 | 5 | 10 | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Solid tyres and cushion tyres | 5 | 10 | 10 | 20 | Free |
| | --- Tyre flaps and casings each weighing: | | | | | |
| 21 | ---- More than 70 kg | 5 | 10 | 10 | 20 | Free |
| 22 | ---- More than 15 kg but not more than 70 kg | 5 | 10 | 10 | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|---|------|------|------|------|------|
| 23 | ---- 2 kg or more but not more than 15 kg | 10 | 5 | 10 | 20 | Free |
| 29 | ---- Other | 10 | 5 | 10 | 20 | Free |
| 90 | --- Other | 10 | 5 | 10 | 20 | Free |
| 40.13 | Inner tubes, of rubber: | | | | | |
| 10 | - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries: | | | | | |
| 10 | --- Weighing more than 2 kg each | 5 | 10 | Free | 20 | Free |
| 90 | --- Other | 10 | 5 | Free | 20 | Free |
| 20 00 | - Of a kind used on bicycles | 10 | 5 | Free | 20 | Free |
| 90 00 | - Other | 10 | 5 | Free | 20 | Free |
| 40.14 | Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber: | | | | | |
| 10 00 | - Sheath contraceptives | Free | 5 | Free | Free | Free |
| 90 00 | - Other | Free | 5 | Free | Free | Free |
| 40.15 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber: | | | | | |
| | - Gloves, mittens and mitts: | | | | | |
| 11 00 | -- Surgical | 5 | Free | Free | Free | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 40.16 | Other articles of vulcanized rubber other than hard rubber: | | | | | |
| 10 00 | - Of cellular rubber | 5 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Floor coverings and mats | 5 | 20 | Free | 20 | Free |
| 92 00 | -- Erasers | 5 | 10 | Free | 20 | Free |
| 93 00 | -- Gaskets, washers and other seals | 5 | Free | Free | 20 | Free |
| 94 00 | -- Boat and dock fenders, whether or not inflatable | 5 | 20 | Free | 20 | Free |
| 95 00 | -- Other inflatable articles | 5 | 20 | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- Parts and accessories for vehicles, machinery and apparatus | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 40.17 00 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber: | | | | | |
| 10 | --- Hard rubber (for example, ebonite) in all forms, including waste and scrap | 5 | 20 | Free | 20 | Free |
| 20 | --- Articles of hard rubber | 5 | 20 | Free | 20 | Free |

SECTION VIII
RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

CHAPTER 41
RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

NOTES

1. This Chapter does not cover:
 - a) parings or similar waste, of raw hides or skins (heading 0511);
 - b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; or
 - c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. A) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).
 B) For the purposes of headings 4104 to 4106, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 4115.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|------|------|-----|------|
| 41.01 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split: | | | | | |
| 20 00 | - Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved | 5 | Free | Free | 20 | Free |
| 50 00 | -- Whole hides and skins, of a weight exceeding 16 kg | 5 | Free | Free | 20 | Free |
| 90 00 | -- Other, including butts, bends and bellies | 5 | Free | Free | 20 | Free |
| 41.02 | Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 c) to this Chapter: | | | | | |
| 10 00 | - With wool on | 5 | Free | Free | 20 | Free |
| 21 00 | -- Pickled | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| 41.03 | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 b) or 1 c) to this Chapter: | | | | | |
| 10 00 | - Of goats or kids | 5 | Free | Free | 20 | Free |
| 20 | - Of reptiles | | | | | |
| | --- Crocodile skins: | | | | | |
| 11 | ---- Fresh, salted or dried | 5 | Free | Free | 20 | Free |
| 12 | ---- Limed or pickled | 5 | Free | Free | 20 | Free |
| 19 | ---- Other | 5 | Free | Free | 20 | Free |
| | --- Skins of other reptiles: | | | | | |
| 21 | ---- Fresh, salted or dried | 5 | Free | Free | 20 | Free |
| 22 | ---- Limed or pickled | 5 | Free | Free | 20 | Free |
| 29 | ---- Other | 5 | Free | Free | 20 | Free |
| 30 00 | - Of swine | 5 | Free | Free | 20 | Free |
| 90 | - Other: | | | | | |
| | --- Of batracians, fish and marine mammals: | | | | | |
| 11 | ---- Fresh, salted or dried | 5 | Free | Free | 20 | Free |
| 12 | ---- Limed or pickled | 5 | Free | Free | 20 | Free |
| 19 | ---- Other | 5 | Free | Free | 20 | Free |
| 41.04 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared: | | | | | |
| | - In the wet state (including wet-blue): | | | | | |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|--|----|------|------|-----|------|
| 11 | -- Full grains, unsplit; grain splits | | | | | |
| 10 | --- Of calves | 5 | Free | Free | 20 | Free |
| 20 | --- Of other bovine animals | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Of calves | 5 | Free | Free | 20 | Free |
| 20 | --- Of other bovine animals | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| | - In the dry state (crust): | | | | | |
| 41 | -- Full grains, unsplit; grain splits | | | | | |
| 10 | --- Of calves | 5 | Free | Free | 20 | Free |
| 20 | --- Of other bovine animals | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 49 | -- Other: | | | | | |
| 10 | --- Of calves | 5 | Free | Free | 20 | Free |
| 20 | --- Of other bovine animals | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 41.05 | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared: | | | | | |
| 10 00 | - In the wet state (including wet-blue) | 5 | Free | Free | 20 | Free |
| 30 00 | - In the dry state (crust) | 5 | Free | Free | 20 | Free |
| 41.06 | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared: | | | | | |
| | - Of goats or kids: | | | | | |
| 21 00 | -- In the wet state (including wet-blue) | 5 | Free | Free | 20 | Free |
| 22 00 | -- In the dry state (crust) | 5 | Free | Free | 20 | Free |
| | - Of swine: | | | | | |
| 31 00 | -- In the wet state (including wet-blue) | 5 | Free | Free | 20 | Free |
| 32 00 | -- In the dry state (crust) | 5 | Free | Free | 20 | Free |
| 40 | - Of reptiles: | | | | | |
| 10 | --- Of crocodiles | 5 | Free | Free | 20 | Free |
| 20 | --- Of snakes | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- In the wet state (including wet-blue) | 5 | Free | Free | 20 | Free |
| 92 00 | -- In the dry state (crust) | 5 | Free | Free | 20 | Free |
| 41.07 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14: | | | | | |
| | - Whole hides and skins: | | | | | |
| 11 | -- Full grains, unsplit: | | | | | |
| 10 | --- Of bovine (including buffalo) | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 12 | -- Grain splits: | | | | | |
| 10 | --- Of bovine (including buffalo) | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Of bovine (including buffalo) | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| | - Other, including sides: | | | | | |
| 91 | -- Full grains, unsplit: | | | | | |
| 10 | --- Of bovine (including buffalo) | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 92 | -- Grain splits: | | | | | |
| 10 | --- Of bovine (including buffalo) | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- Of bovine (including buffalo) | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| (41.08) | | | | | | |
| (41.09) | | | | | | |
| (41.10) | | | | | | |
| (41.11) | | | | | | |
| 41.12 00 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14 | | | | | |
| 10 | --- Parchment-dressed leather | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|------|------|-----|------|
| 41.13 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14: | | | | | |
| 10 00 | - Of goats or kids | 5 | Free | Free | 20 | Free |
| 20 00 | - Of swine | 5 | Free | Free | 20 | Free |
| 30 | - Of reptiles: | | | | | |
| 10 | --- Of crocodiles | 5 | Free | Free | 20 | Free |
| 20 | --- Of snakes | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 41.14 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather: | | | | | |
| 10 | - Chamois (including combination chamois) leather: | | | | | |
| 10 | --- Of calves of other bovine animals, of equine animals | 5 | Free | Free | 20 | Free |
| 20 | --- Of sheep and of goats | 5 | Free | Free | 20 | Free |
| 90 | --- Of other animals | 5 | Free | Free | 20 | Free |
| 20 | - Patent leather and patent laminated leather; metallized leather: | | | | | |
| 10 | --- Of calves of other bovine animals, of equine animals | 5 | Free | Free | 20 | Free |
| 20 | --- Of sheep and of goats | 5 | Free | Free | 20 | Free |
| 90 | --- Of other animals | 5 | Free | Free | 20 | Free |
| 41.15 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour: | | | | | |
| 10 00 | - Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls | 5 | Free | Free | 20 | Free |
| 20 00 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 5 | Free | Free | 20 | Free |

CHAPTER 42
ARTICLES OF LEATHER; SADDLERY AND HARNESS;
TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

NOTES

1. This Chapter does not cover:
- a) sterile surgical catgut or similar sterile suture materials (heading 3006);
 - b) articles of apparel or clothing accessories (except gloves, mitten and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);
 - c) made up articles of netting (heading 5608);
 - d) articles of Chapter 64;
 - e) headgear or parts thereof of Chapter 65;
 - f) whips, riding-crops or other articles of heading 6602;
 - g) cuff-links, bracelets or other imitation jewellery (heading 7117);
 - h) fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
 - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - l) articles of Chapter 95 (for example, toys, games, sport requisites); or
 - m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.
2. A) In addition to the provisions of Note 1 above, heading 4202 does not cover:
- a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
 - b) articles of plaiting materials (heading 4602).
- B) Articles of headings 4202 and 4203 which have parts of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3. For the purposes of heading 4203, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|--|----|----|------|-----|------|
| 42.01 00 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material: | | | | | |
| 10 | --- Harness | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 42.02 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paper-board, or wholly or mainly covered with such materials or with paper: | | | | | |
| | - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: | | | | | |
| 11 00 | -- With outer surface of leather, of composition leather or of patent leather | 10 | 15 | Free | 20 | Free |
| 12 00 | -- With outer surface of plastics or of textile materials | 10 | 15 | Free | 20 | Free |
| 12 00 | -- With outer surface of plastics or of textile materials | 10 | 15 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 15 | Free | 20 | Free |
| | - Handbags, whether or not with shoulder strap, including those without handle: | | | | | |
| 21 00 | -- With outer surface of leather, of composition leather or of patent leather | 10 | 15 | Free | 20 | Free |
| 22 00 | -- With outer surface of plastic sheeting or of textile materials | 10 | 15 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|----|------|-----|------|
| | - Articles of a kind normally carried in the pocket or in the handbag: | | | | | |
| 31 00 | -- With outer surface of leather, of composition leather or of patent leather | 10 | 15 | Free | 20 | Free |
| 32 00 | -- With outer surface of plastic sheeting or of textile materials | 10 | 15 | Free | 20 | Free |
| 39 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 91 | - Other: | | | | | |
| | -- With outer surface of leather, of composition leather or of patent leather: | | | | | |
| 10 | --- Cases and boxes for weapons, binoculars, photographic cameras, musical instruments and other instruments or appliances; cartridge-pouches | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 92 | -- With outer surface of sheeting of plastics or of textile materials: | | | | | |
| 10 | --- Cases and boxes for weapons, binoculars, photographic cameras, musical instruments and other instruments or appliances; cartridge-pouches | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- Army bags and rucksacks | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather: | | | | | |
| 10 | - Articles of apparel: | | | | | |
| 10 | --- Aprons, sleeves and other protective clothing for all trades | 10 | 5 | Free | 20 | Free |
| 90 | --- Other | | | | | |
| | - Gloves, mittens and mitts: | | | | | |
| 21 00 | -- Specially designed for use in sports | 10 | 5 | Free | 20 | Free |
| 29 | -- Other: | | | | | |
| 10 | --- Protective, for all trades | 10 | 5 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 30 00 | - Belts and bandoliers | 10 | 15 | Free | 20 | Free |
| 40 00 | - Other clothing accessories | 10 | 15 | Free | 20 | Free |
| 42.04 00 | Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses: | | | | | |
| 10 | --- Belts and belting | 5 | 10 | Free | 20 | Free |
| 90 | --- Other articles | 5 | 10 | Free | 20 | Free |
| 42.05 00 00 | Other articles of leather or of composition leather | 10 | 5 | Free | 20 | Free |
| 42.06 | Articles of gut (other than silk-worm gut), of gold-beater's skin, of bladders or of tendons: | | | | | |
| 10 00 | - Catgut | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |

CHAPTER 43
FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 4301, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - a) birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);
 - b) raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 c) to that Chapter);
 - c) gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 4203);
 - d) articles of Chapter 64;
 - e) headgear or parts thereof of Chapter 65; or
 - f) articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|-----|------|
| 43.01 | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03: | | | | | |
| 10 00 | - Of mink, whole, with or without head, tail or paws | Free | 25 | Free | 20 | Free |
| 30 00 | - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | Free | 25 | Free | 20 | Free |
| 60 00 | - Of fox, whole, with or without head, tail or paws | Free | 25 | Free | 20 | Free |
| 70 00 | - Of seal, whole, with or without head, tail or paws | Free | 25 | Free | 20 | Free |
| 80 00 | - Other furskins, whole, with or without head, tail or paws | Free | 25 | Free | 20 | Free |
| 90 00 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | Free | 25 | Free | 20 | Free |
| 43.02 | Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03: | | | | | |
| | - Whole skins, with or without head, tail or paws, not assembled: | | | | | |
| 11 00 | -- Of mink | 5 | 20 | Free | 20 | Free |
| 13 00 | -- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb | 5 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 20 00 | - Heads, tails, paws and other pieces or cuttings, not assembled | 5 | 20 | Free | 20 | Free |
| 30 00 | - Whole skins and pieces or cuttings thereof, assembled | 5 | 20 | Free | 20 | Free |
| 43.03 | Articles of apparel, clothing accessories and other articles of furskin: | | | | | |
| 10 00 | - Articles of apparel and clothing accessories | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 43.04 00 00 | Artificial fur and articles thereof | 5 | 20 | Free | 20 | Free |

**SECTION IX
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK;
MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK**

**CHAPTER 44
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL**

NOTES

1. This Chapter does not cover:
 - a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);
 - b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);
 - c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
 - d) activated charcoal (heading 3802);
 - e) articles of heading 4202;
 - f) goods of Chapter 46;
 - g) footwear or parts thereof of Chapter 64;
 - h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - ij) goods of heading 6808;
 - k) imitation jewellery of heading 7117;
 - l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - n) parts of firearms (heading 9305);
 - o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - p) articles of Chapter 95 (for example, toys, games, sports requisites);
 - q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 9603; or
 - r) articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

SUBHEADING NOTE

1. For the purposes of subheadings 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99, the expression "tropical wood" means one of the following types of wood:
Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|-----|------|
| 44.01 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms: | | | | | |
| 10 00 | - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | Free | 5 | Free | 20 | Free |
| | - Wood in chips or particles: | | | | | |
| 21 00 | -- Coniferous | Free | 5 | Free | 20 | Free |
| 22 00 | -- Non-coniferous | Free | 5 | Free | 20 | Free |
| 30 00 | - Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms | Free | 5 | Free | 20 | Free |
| 44.02 00 00 | Wood charcoal (including shell or nut charcoal), whether or not agglomerated | Free | 15 | Free | 20 | Free |
| 44.03 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared: | | | | | |
| 10 00 | - Treated with paint, creosote or other preservatives | Free | 5 | Free | 20 | Free |
| 20 00 | - Other, coniferous | Free | 5 | Free | 20 | Free |
| | - Other, of tropical wood specified in subheading Note 1 to this Chapter: | | | | | |
| 41 00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of oak (<i>Quercus spp.</i>) | Free | 5 | Free | 20 | Free |
| 92 00 | -- Of beech (<i>Fagus spp.</i>) | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 44.04 | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like: | | | | | |
| 10 00 | - Coniferous | Free | 5 | Free | 20 | Free |
| 20 | - Non-coniferous: | | | | | |
| 10 | --- Of common wood | Free | 5 | Free | 20 | Free |
| 20 | --- Of fine wood | Free | 5 | Free | 20 | Free |
| 44.05 00 00 | Wood wool; wood flour | Free | 5 | Free | 20 | Free |
| 44.06 | Railway or tramway sleepers (cross-ties) of wood: | | | | | |
| 10 00 | - Not impregnated | Free | 15 | Free | 20 | Free |
| 90 00 | - Other | Free | 15 | Free | 20 | Free |
| 44.07 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm: | | | | | |
| 10 00 | - Coniferous | Free | 5 | Free | 20 | Free |
| | - Of tropical wood specified in Subheading Note 1 to this Chapter: | | | | | |
| 24 00 | -- Virola, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa | Free | 5 | Free | 20 | Free |
| 25 00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | Free | 5 | Free | 20 | Free |
| 26 00 | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of oak (<i>Quercus spp.</i>) | Free | 5 | Free | 20 | Free |
| 92 00 | -- Of beech (<i>Fagus spp.</i>) | Free | 5 | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- Of common wood | Free | 5 | Free | 20 | Free |
| 20 | --- Of fine wood | Free | 5 | Free | 20 | Free |
| 30 | --- Rough parts of coopers' wares | Free | 5 | Free | 20 | Free |
| 44.08 | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness not exceeding 6 mm: | | | | | |
| 10 00 | - Coniferous | Free | 5 | Free | 20 | Free |
| | - Of tropical wood specified in Subheading Note 1 to this Chapter: | | | | | |
| 31 00 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|-----|------|
| 44.09 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: | | | | | |
| 10 00 | - Coniferous | 5 | 10 | Free | 20 | Free |
| 20 00 | - Non-coniferous | 5 | 10 | Free | 20 | Free |
| 44.10 | Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances: | | | | | |
| | - Oriented strand board and waferboard, of wood: | | | | | |
| 21 00 | -- Unworked or not further worked than sanded | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Other, of wood: | | | | | |
| 31 00 | -- Unworked or not further worked than sanded | 5 | 20 | Free | 20 | Free |
| 32 00 | -- Surface-covered with melamine-impregnated paper | 5 | 20 | Free | 20 | Free |
| 33 00 | -- Surface-covered with decorative laminates of plastics | 5 | 20 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 90 00 | - Of other ligneous materials | 5 | 20 | Free | 20 | Free |
| 44.11 | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances: | | | | | |
| | - Fibreboard of a density exceeding 0.8 g/cm ³ : | | | | | |
| 11 00 | -- Not mechanically worked or surface covered | 5 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8/cm ³ : | | | | | |
| 21 00 | -- Not mechanically worked or surface covered | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/c ³ : | | | | | |
| 31 00 | -- Not mechanically worked or surface covered | 5 | 20 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Not mechanically worked or surface covered | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 44.12 | Plywood, veneered panels and similar laminated wood: | | | | | |
| | - Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness: | | | | | |
| 13 00 | -- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter | 5 | 20 | Free | 20 | Free |
| 14 00 | -- Other, with at least one outer ply of non-coniferous wood | 5 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Other, with at least one outer ply of non-coniferous wood: | | | | | |
| 22 00 | -- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter | 5 | 20 | Free | 20 | Free |
| 23 00 | -- Other, containing at least one layer of particle board | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 92 00 | -- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter | 5 | 20 | Free | 20 | Free |
| 93 00 | -- Other, containing at least one layer of particle board | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 44.13 00 00 | Densified wood, in blocks, plates, strips or profile shapes | 5 | 10 | Free | 20 | Free |
| 44.14 00 00 | Wooden frames for paintings, photographs, mirrors or similar objects | 5 | 20 | Free | 20 | Free |
| 44.15 | Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood: | | | | | |
| 10 00 | - Cases, boxes, crates, drums and similar packings; cable-drums | 5 | 10 | Free | 20 | Free |
| 20 | - Pallets, box pallets and other load boards; pallet collars | | | | | |
| 10 | --- Cases of sawn timber, unassembled | Free | 15 | Free | 20 | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|-----|------|
| 44.16 00 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves: | | | | | |
| 10 | --- Staves | Free | 15 | Free | 20 | Free |
| 20 | --- Casks, barrels | 5 | 10 | Free | 20 | Free |
| 30 | --- Vats, tubs, jugs and similar articles | 5 | 10 | Free | 20 | Free |
| 44.17 00 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood | | | | | |
| 10 | --- Tools | 5 | 10 | Free | 20 | Free |
| 20 | --- Tool bodies and tool handles | 5 | 10 | Free | 20 | Free |
| 30 | --- Wood for broom or brush bodies | 5 | 10 | Free | 20 | Free |
| 40 | --- Boot and shoe lasts | 5 | 10 | Free | 20 | Free |
| 50 | --- Boot and shoe trees | 5 | 10 | Free | 20 | Free |
| 44.18 | Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes: | | | | | |
| 10 00 | - Windows, French-windows and their frames | 5 | 10 | Free | 20 | Free |
| 20 00 | - Doors and their frames and thresholds | 5 | 10 | Free | 20 | Free |
| 30 00 | - Parquet panels | 5 | 10 | Free | 20 | Free |
| 40 00 | - Shuttering for concrete constructional work | 5 | 10 | Free | 20 | Free |
| 50 00 | - Shingles and shakes | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 44.19 00 00 | Tableware and kitchenware, of wood | 5 | 20 | Free | 20 | Free |
| 44.20 | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94: | | | | | |
| 10 00 | - Statuettes and other ornaments, of wood | 5 | 25 | Free | 20 | Free |
| 90 00 | - Other | 5 | 25 | Free | 20 | Free |
| 44.21 | Other articles of wood: | | | | | |
| 10 00 | - Clothes hangers | 5 | 10 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Fence posts of wood or of reeds; fencing | 5 | 10 | Free | 20 | Free |
| 20 | --- Capacity measures | 5 | 10 | Free | 20 | Free |
| 30 | --- Industrial articles, not elsewhere specified or included | 5 | 10 | Free | 20 | Free |
| 40 | --- Paddle wheels, oars, paddles, etc. | 5 | 10 | Free | 20 | Free |
| 50 | --- Material for the rural economy | 5 | 10 | Free | 20 | Free |
| 60 | --- Match splints; wooden pegs or pins for footwear | Free | 15 | Free | 20 | Free |
| 70 | --- Wooden paving blocks | Free | 15 | Free | 20 | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |

**CHAPTER 45
CORK AND ARTICLES OF CORK**

NOTE

1. This Chapter does not cover:
- a) footwear or parts of footwear of Chapter 64;
 - b) headgear or parts of headgear of Chapter 65; or
 - c) articles of Chapter 95 (for example, toys, games, sports requisites).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 45.01 | Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork: | | | | | |
| 10 00 | - Natural cork, raw or simply prepared | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 45.02 00 00 | Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers) | 5 | Free | Free | 20 | Free |
| 45.03 | Articles of natural cork: | | | | | |
| 10 00 | - Corks and stoppers | 5 | Free | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Discs for lining crown corks or other closures | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 45.04 | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork: | | | | | |
| 10 00 | - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | 5 | Free | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Corks and stoppers, including flat corks and stoppers with or without parts of other materials | 5 | Free | Free | 20 | Free |
| 20 | --- Discs for lining crown corks or other closures | 5 | Free | Free | 20 | Free |
| 30 | --- Cork sheets, whether or not coated, on one or both sides, with fabric or paper, cut to any shape | 5 | Free | Free | 20 | Free |
| 90 | --- Other articles | 5 | Free | Free | 20 | Free |

CHAPTER 46
MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK

NOTES

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - a) wall coverings of heading 4814;
 - b) twine, cordage, ropes or cables, plaited or not (heading 5607);
 - c) footwear or headgear or parts thereof of Chapter 64 or 65;
 - d) vehicles or bodies for vehicles of basketware (Chapter 87); or
 - e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading 4601, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|------|------|-----|------|
| 46.01 | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens): | | | | | |
| 20 00 | - Mats, matting and screens of vegetable materials | 5 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of vegetable materials | 5 | Free | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |
| 46.02 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah: | | | | | |
| 10 00 | -- Of vegetable materials | 5 | 20 | Free | 20 | Free |
| 90 00 | -- Other | 5 | 20 | Free | 20 | Free |

SECTION X
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD;
PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

NOTE

1. For the purposes of heading 4702, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|-----|------|
| 47.01 00 00 | Mechanical wood pulp | Free | 5 | Free | 20 | Free |
| 47.02 00 00 | Chemical wood pulp, dissolving grades | Free | 5 | Free | 20 | Free |
| 47.03 | Chemical wood pulp, soda or sulphate, other than dissolving grades: | | | | | |
| | - Unbleached: | | | | | |
| 11 00 | -- Coniferous | Free | 5 | Free | 20 | Free |
| 19 00 | -- Non-coniferous | Free | 5 | Free | 20 | Free |
| | - Semi-bleached or bleached: | | | | | |
| 21 00 | -- Coniferous | Free | 5 | Free | 20 | Free |
| 29 00 | -- Non-coniferous | Free | 5 | Free | 20 | Free |
| 47.04 | Chemical wood pulp, sulphite, other than dissolving grades: | | | | | |
| | - Unbleached: | | | | | |
| 11 00 | -- Coniferous | Free | 5 | Free | 20 | Free |
| 19 00 | -- Non-coniferous | Free | 5 | Free | 20 | Free |
| | - Semi-bleached or bleached: | | | | | |
| 21 00 | -- Coniferous | Free | 5 | Free | 20 | Free |
| 29 00 | -- Non-coniferous | Free | 5 | Free | 20 | Free |
| 47.05 00 00 | Wood pulp obtained by a combination of mechanical and chemical pulping processes | Free | 5 | Free | 20 | Free |
| 47.06 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material: | | | | | |
| 10 00 | - Cotton linters pulp | Free | 5 | Free | 20 | Free |
| 20 00 | - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Mechanically made | Free | 5 | Free | 20 | Free |
| 92 00 | -- Chemical | Free | 5 | Free | 20 | Free |
| 93 00 | -- Semi-chemical | Free | 5 | Free | 20 | Free |
| 47.07 | Recovered (waste and scrap) paper or paperboard: | | | | | |
| 10 00 | - Unbleached kraft paper or paperboard or corrugated paper or paperboard | Free | 5 | Free | 20 | Free |
| 20 00 | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | Free | 5 | Free | 20 | Free |
| 30 00 | - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | Free | 5 | Free | 20 | Free |
| 90 00 | - Other, including unsorted waste and scrap | Free | 5 | Free | 20 | Free |

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

NOTES

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - a) articles of Chapter 30;
 - b) stamping foils of heading 3212;
 - c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);
 - e) sensitized paper or paperboard of headings 3701 to 3704;
 - f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
 - g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);
 - h) articles of heading 4202 (for example, travel goods);
 - ij) articles of Chapter 46 (manufactures of plaiting material);
 - k) paper yarn or textile articles of paper yarn (Section XI);
 - l) articles of Chapter 64 or Chapter 65;
 - m) abrasive paper or paperboard (heading 6805) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - n) metal foil backed with paper or paperboard (Section XV);
 - o) articles of heading 9209; or
 - p) articles of Chapter 95 (for example, toys, games, sport requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 4802, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
For paper or paperboard weighing not more than 150 g/m²:
 - a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - b) containing more than 8% ash, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - c) containing more than 3% ash and having a brightness of 60% or more; or
 - d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m²/g; or
 - e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.
 For paper or paperboard weighing more than 150 g/m²:
 - a) coloured throughout the mass; or
 - b) having a brightness of 60% or more, and
 1. a caliper of 225 micrometres (microns) or less, or
 2. a calliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
 - c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.
Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.
6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 4801 and 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - a) in strips or rolls of a width exceeding 36 cm; or

b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 4814, the expression “wallpaper and similar wall coverings” applies only to:

- a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 4815.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

SUBHEADING NOTES

1. For the purposes of subheadings 4804 11 and 4804 19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

| Weight g/m ² | Minimum Mullen bursting strength kPa |
|----------------------------|---|
| 115 | 393 |
| 125 | 417 |
| 200 | 637 |
| 300 | 824 |
| 400 | 961 |

2. For the purposes of subheadings 4804 21 and 4804 29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

- a) having a Mullen burst index of not less than 3.7 kPa.m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- b) having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

| Weight g/m ² | Minimum tear mN | | Minimum tensile kN/m | |
|----------------------------|--------------------|---|-------------------------|---|
| | Machine direction | Machine direction plus cross direction | Cross direction | Machine direction plus cross direction |
| 60 | 700 | 1 510 | 1.9 | 6 |
| 70 | 830 | 1 790 | 2.3 | 7.2 |
| 80 | 965 | 2 070 | 2.8 | 8.3 |
| 100 | 1 230 | 2 635 | 3.7 | 10.6 |
| 115 | 1 425 | 3 060 | 4.4 | 12.3 |

3. For the purposes of subheading 4805 11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 N/g/m² at 50% relative humidity, at 23°C.

4. Subheading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 N/g/m² at 50% relative humidity, at 23°C.

5. Subheadings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m²/g.

6. For the purposes of subheading 4805 30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/g.

7. For the purposes of subheading 4810 22, “light-weight coated paper” means paper coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|------|------|
| 48.01 00 00 | Newsprint, in rolls or sheets | Free | Free | Free | Free | Free |
| 48.02 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard: | | | | | |
| 10 00 | - Hand-made paper and paperboard | Free | Free | Free | 20 | Free |
| 20 00 | - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | Free | Free | Free | 20 | Free |
| 30 00 | - Carbonizing base paper | Free | Free | Free | 20 | Free |
| 40 00 | - Wallpaper base - Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: | Free | Free | Free | 20 | Free |
| 54 00 | -- Weighing less than 40 g/m ² | Free | Free | Free | 20 | Free |
| 55 00 | -- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls | Free | Free | Free | 20 | Free |
| 56 00 | -- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | Free | Free | Free | 20 | Free |
| 57 00 | -- Other, weighing 40 g/m ² or more but not more than 150 g/m ² | Free | Free | Free | 20 | Free |
| 58 00 | -- Weighing more than 150 g/m ² - Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process: | Free | Free | Free | 20 | Free |
| 61 00 | -- In rolls | Free | Free | Free | 20 | Free |
| 62 00 | -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | Free | Free | Free | 20 | Free |
| 69 00 | -- Other | Free | Free | Free | 20 | Free |
| 48.03 00 | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets: | | | | | |
| 10 | --- Cellulose wadding used to make hygienic and para-medical articles ⁽¹⁾ | 5 | Free | Free | 20 | Free |
| 20 | --- Cellulose wadding weighing 21 g/m ² , used to make toilet rolls, put up in reels of a diameter of 1 m or more and a width of 1 m or more ⁽²⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 48.04 | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03: | | | | | |
| | - Kraftliner: | | | | | |
| 11 00 | -- Unbleached | Free | Free | Free | 20 | Free |
| 19 00 | -- Other | Free | Free | Free | 20 | Free |
| | - Sack kraft paper: | | | | | |
| 21 00 | -- Unbleached | Free | Free | Free | 20 | Free |
| 29 00 | -- Other | Free | Free | Free | 20 | Free |
| | - Other kraft paper and paperboard weighing 150 g/m ² or less: | | | | | |
| 31 00 | -- Unbleached | Free | Free | Free | 20 | Free |
| 39 00 | -- Other | Free | Free | Free | 20 | Free |
| | - Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² : | | | | | |
| 41 00 | -- Unbleached | Free | Free | Free | 20 | Free |
| 42 00 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | Free | Free | Free | 20 | Free |
| 49 00 | -- Other - Other kraft paper and paperboard weighing 225 g/m ² or more: | Free | Free | Free | 20 | Free |
| 51 00 | -- Unbleached | Free | Free | Free | 20 | Free |
| 52 00 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | Free | Free | Free | 20 | Free |
| 59 00 | -- Other | Free | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 48.05 | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter: | | | | | |
| | - Fluting paper | | | | | |
| 11 00 | -- Semi-chemical fluting paper | Free | Free | Free | 20 | Free |
| 12 00 | -- Straw fluting paper | Free | Free | Free | 20 | Free |
| 19 00 | -- Other | Free | Free | Free | 20 | Free |
| | - Testliner (recycled liner board): | | | | | |
| 24 00 | -- Weighing 150 g/m ² or less | Free | Free | Free | 20 | Free |
| 25 00 | -- Weighing more than 150 g/m ² | Free | Free | Free | 20 | Free |
| | - Multi-ply paper and paperboard: | | | | | |
| 21 00 | -- Each layer bleached | Free | Free | Free | 20 | Free |
| 22 00 | -- With only one outer layer bleached | Free | Free | Free | 20 | Free |
| 23 00 | -- Having three or more layers, of which only the two outer layers are bleached | Free | Free | Free | 20 | Free |
| 29 00 | -- Other | Free | Free | Free | 20 | Free |
| 30 00 | - Sulphite wrapping paper | Free | Free | Free | 20 | Free |
| 40 00 | - Filter paper and paperboard | Free | Free | Free | 20 | Free |
| 50 00 | - Felt paper and paperboard | Free | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Weighing 150 g/m ² or less | Free | Free | Free | 20 | Free |
| 92 00 | -- Weighing more than 150 g/m ² but less than 225 g/m ² | Free | Free | Free | 20 | Free |
| 93 00 | -- Weighing 225 g/m ² or more | Free | Free | Free | 20 | Free |
| 48.06 | Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets: | | | | | |
| 10 00 | - Vegetable parchment | Free | Free | Free | 20 | Free |
| 20 00 | - Greaseproof papers | Free | Free | Free | 20 | Free |
| 30 00 | - Tracing papers | Free | Free | Free | 20 | Free |
| 40 00 | - Glassine and other glazed transparent or translucent papers | Free | Free | Free | 20 | Free |
| 48.07 00 00 | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets | Free | Free | Free | 20 | Free |
| 48.08 | Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03: | | | | | |
| 10 00 | - Corrugated paper and paperboard, whether or not perforated | Free | Free | Free | 20 | Free |
| 20 00 | - Sack kraft paper, creped or crinkled, whether or not embossed or perforated | Free | Free | Free | 20 | Free |
| 30 | - Other kraft paper, creped or crinkled, whether or not embossed or perforated | Free | Free | Free | 20 | Free |
| 10 | --- Bases for making electric cells and batteries ⁽²⁾ | Free | Free | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | Free | Free | 20 | Free |
| 48.09 | Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets: | | | | | |
| 10 | - Carbon or similar copying papers: | | | | | |
| 10 | --- In rolls | Free | Free | Free | 20 | Free |
| 90 | --- In sheets | Free | Free | Free | 20 | Free |
| 20 00 | - Self-copy paper | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | Free | Free | 20 | Free |
| 48.10 | Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size: | | | | | |
| | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: | | | | | |
| 13 00 | -- In rolls | Free | Free | Free | 20 | Free |
| 14 00 | -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | Free | Free | Free | 20 | Free |
| 19 00 | -- Other | Free | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| | - Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process: | | | | | |
| 22 00 | -- Light-weight coated paper | Free | Free | Free | 20 | Free |
| 29 00 | -- Other | Free | Free | Free | 20 | Free |
| | - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: | | | | | |
| 31 00 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less | Free | Free | Free | 20 | Free |
| 32 00 | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² | Free | Free | Free | 20 | Free |
| 39 00 | -- Other | Free | Free | Free | 20 | Free |
| | - Other paper and paperboard: | | | | | |
| 92 00 | -- Multi-ply | Free | Free | Free | 20 | Free |
| 99 00 | -- Other | Free | Free | Free | 20 | Free |
| 48.11 | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10 | | | | | |
| | - Tarred, bituminized or asphalted paper and paperboard: | | | | | |
| 10 | | | | | | |
| 10 | --- With fabric insert | Free | 5 | | | |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | - Gummed or adhesive paper and paperboard: | | | | | |
| 41 00 | -- Self-adhesive | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): | | | | | |
| 51 00 | -- Bleached, weighing more than 150 g/m ² | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| 60 00 | - Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | 5 | Free | Free | 20 | Free |
| 90 | - Other paper, paperboard, cellulose wadding and webs of cellulose fibres: | | | | | |
| 10 | --- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽²⁾ | 5 | Free | Free | 20 | Free |
| 20 | --- Used for making electrolytic paper for electric cells and batteries ⁽²⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 48.12 00 00 | Filter blocks, slabs and plates, of paper pulp | Free | 5 | Free | 20 | Free |
| 48.13 | Cigarette paper, whether or not cut to size or in the form of booklets or tubes: | | | | | |
| 10 00 | - In the form of booklets or tubes | Free | 5 | Free | 20 | Free |
| 20 00 | - In rolls of a width not exceeding 5 cm | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 48.14 | Wallpaper and similar wall coverings; window transparencies of paper: | | | | | |
| 10 00 | - "Ingrain" paper | 5 | 20 | Free | 20 | Free |
| 20 00 | - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 5 | 20 | Free | 20 | Free |
| 30 00 | - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 48.15 00 00 | Floor coverings on a base of paper or of paperboard, whether or not cut to size | 5 | 20 | Free | 20 | Free |
| 48.16 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes: | | | | | |
| 10 00 | - Carbon or similar copying papers | 5 | 10 | Free | 20 | Free |
| 20 00 | - Self-copy paper | 5 | 10 | Free | 20 | Free |
| 30 00 | - Duplicator stencils | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 48.17 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery: | | | | | |
| 10 00 | - Envelopes | 5 | 20 | Free | 20 | Free |
| 20 00 | - Letter cards, plain postcards and correspondence cards | 5 | 20 | Free | 20 | Free |
| 30 00 | - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 5 | 20 | Free | 20 | Free |
| 48.18 | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres: | | | | | |
| 10 00 | - Toilet paper | 5 | 20 | Free | 20 | Free |
| 20 00 | - Handkerchiefs, cleansing or facial tissues and towels | 5 | 20 | Free | 20 | Free |
| 30 00 | - Tablecloths and serviettes | 5 | 20 | Free | 20 | Free |
| 40 00 | - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles | 5 | 20 | Free | 20 | Free |
| 50 00 | - Articles of apparel and clothing accessories | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 48.19 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like: | | | | | |
| 10 00 | - Cartons, boxes and cases, of corrugated paper or paperboard | 5 | 20 | Free | 20 | Free |
| 20 00 | - Folding cartons, boxes and cases, of non-corrugated paper or paperboard | Free | 5 | Free | 20 | Free |
| 30 | - Sacks and bags, having a base of a width of 40 cm or more: | | | | | |
| 10 | - - - Kraft valve sacks, for packing cement | Free | 5 | Free | 20 | Free |
| 90 | - - - Other | Free | 25 | Free | 20 | Free |
| 40 00 | - Other sacks and bags, including cones | 5 | 20 | Free | 20 | Free |
| 50 00 | - Other packing containers, including record sleeves | 5 | 20 | Free | 20 | Free |
| 60 00 | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 5 | 20 | Free | 20 | Free |
| 48.20 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard: | | | | | |
| 10 00 | - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 5 | 20 | Free | 20 | Free |
| 20 00 | - Exercise books | 5 | 20 | Free | 20 | Free |
| 30 00 | - Binders (other than book covers), folders and file covers | 5 | 20 | Free | 20 | Free |
| 40 00 | - Manifold business forms and interleaved carbon sets | 5 | 20 | Free | 20 | Free |
| 50 00 | - Albums for samples or for collections | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 48.21 | Paper or paperboard labels of all kinds, whether or not printed: | | | | | |
| 10 | - Printed: | | | | | |
| 10 | - - - Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽²⁾ | 5 | Free | Free | 20 | Free |
| 90 | - - - Other | 5 | Free | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | - - - Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽²⁾ | 5 | Free | Free | 20 | Free |
| 90 | - - - Other | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|------|------|-----|------|
| 48.22 | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened): | | | | | |
| 10 00 | - Of a kind used for winding textile yarn | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 48.23 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres: | | | | | |
| | - Gummed or adhesive paper, in strips or rolls: | | | | | |
| 12 00 | -- Self-adhesive | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 20 00 | - Filter paper and paperboard | 5 | 20 | Free | 20 | Free |
| 40 00 | - Rolls, sheets and dials, printed for self-recording apparatus | 5 | 20 | Free | 20 | Free |
| 60 00 | - Trays, dishes, plates, cups and the like, of paper or paperboard | 5 | 20 | Free | 20 | Free |
| 70 00 | - Moulded or pressed articles of paper pulp | 5 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Embossed paper strips of a maximum width of 5 cm used in hat-making | Free | 5 | Free | 20 | Free |
| 20 | --- Paraffin paper, printed, in rolls of a width not exceeding 15 cm, used to individually wrap sweets or other confectionery ⁽²⁾ | Free | 5 | Free | 20 | Free |
| 30 | --- Paper or paperboard strip, put up in rolls weighing 25 kg or more, of a width of not more than 15 cm, for the manufacture of core cylinders for toilet paper and the like ⁽²⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |

Footnotes

⁽¹⁾ Classification in sub-division 48.03 00 10 is dependent on goods being:

- used solely as raw materials and ingredients in the paramedical industries; *and*
- not put up for retail sale; *and*
- imported directly by the industries in question.

⁽²⁾ Classification in sub-divisions 48.03 00 20, 48.08 30 10, 48.11 90 10, 48.11 90 20, 48.21 10 10, 48.21 90 10, 48.23 90 20 and 48.23 90 30 depends on goods being:

- designed in accordance with the description in the aforementioned sub-headings; *and*
- imported directly by the industries in question.

CHAPTER 49
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING
INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

NOTES

1. This Chapter does not cover:
 - a) photographic negatives or positives on transparent bases (Chapter 37);
 - b) maps, plans or globes, in relief, whether or not printed (heading 9023);
 - c) playing cards or other goods of Chapter 95; or
 - d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 4901, whether or not containing advertising material.
4. Heading 4901 also covers:
 - a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 4911.
5. Subject to Note 3 to this Chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.
6. For the purposes of heading 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|------|------|
| 49.01 | Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets: | | | | | |
| 10 00 | - In single sheets, whether or not folded | Free | 15 | Free | Free | Free |
| | - Other: | | | | | |
| 91 00 | -- Dictionaries and encyclopaedias, and serial instalments thereof | Free | 15 | Free | Free | Free |
| 99 | -- Other: | | | | | |
| 10 | --- Bound in leather or in leather substitutes | 5 | 10 | Free | Free | Free |
| 90 | --- Other | Free | 15 | Free | Free | Free |
| 49.02 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material: | | | | | |
| 10 00 | - Appearing at least four times a week | Free | 15 | Free | Free | Free |
| 90 00 | - Other | Free | 15 | Free | Free | Free |
| 49.03 00 00 | Children's picture, drawing or colouring books | Free | 15 | Free | 20 | Free |
| 49.04 00 | Music, printed or in manuscript, whether or not bound or illustrated: | | | | | |
| 10 | --- Bound in leather or in leather substitutes | 5 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| 49.05 | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed: | | | | | |
| 10 00 | - Globes | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- In book form | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 49.06 00 00 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|------|------|
| 49.07 00 | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title: | | | | | |
| 10 | --- Postage or revenue stamps, stamp-impressed paper, banknotes | Free | 5 | Free | Free | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 49.08 | Transfers (decalcomanias): | | | | | |
| 10 00 | - Transfers (decalcomanias), vitrifiable | Free | 25 | Free | 20 | Free |
| 90 00 | - Other | Free | 25 | Free | 20 | Free |
| 49.09 00 00 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | 5 | 20 | Free | 20 | Free |
| 49.10 00 00 | Calendars of any kind, printed, including calendar blocks | 5 | 20 | Free | 20 | Free |
| 49.11 | Other printed matter, including printed pictures and photographs: | | | | | |
| 10 | - Trade advertising material, commercial catalogues and the like: | | | | | |
| 10 | --- Trade advertising material | | | | | |
| 90 | --- Commercial catalogues and the like | 5 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Pictures, designs and photographs | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 20 | Free | 20 | Free |

SECTION XI TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover:
 - a) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0503);
 - b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);
 - c) cotton linters or other vegetable materials of Chapter 14;
 - d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;
 - e) articles of heading 3005 or 3006 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;
 - f) sensitized textiles of headings 3701 to 3704;
 - g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - ij) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 4303 or 4304;
 - l) articles of textile materials of heading 4201 or 4202;
 - m) products of articles of Chapter 48 (for example, cellulose wadding);
 - n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - o) hair-nets or other headgear or parts thereof of Chapter 65;
 - p) goods of Chapter 67;
 - q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;
 - r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - v) articles of Chapter 97.
2. A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- B) For the purposes of the above rule:
 - a) gimped horsehair yarn (heading 5110) and metallized yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - b) the choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classifiable in that Chapter;
 - c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- C) The provisions of paragraphs A and B above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. A) For the purposes of this Section, and subject to the exceptions in paragraph B below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
 - a) of silk or waste silk, measuring more than 20 000 decitex;
 - b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 decitex;
 - c) of true hemp or flax:
 - i) polished or glazed, measuring 1 429 decitex or more; or
 - ii) not polished or glazed, measuring more than 20 000 decitex;
 - d) of coir, consisting of three or more plies;
 - e) of other vegetable fibres, measuring more than 20 000 decitex; or
 - f) reinforced with metal thread.
- B) Exceptions:
 - a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - c) silk-worm gut of heading 5006, and monofilaments of Chapter 54;
 - d) metallized yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph A f) above; and
 - e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

4. A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph B below, yarn (single, multiple (folded) or cabled) put up:
- a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - ii) 125 g in other cases;
 - b) in balls, hanks or skeins of a weight not exceeding:
 - i) 85 g in the case of man-made filament yarn of less than 3 000 decitex, silk or waste silk;
 - ii) 125 g in the case of all other yarns of less than 2 000 decitex; or
 - iii) 500 g in other cases;
 - c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - ii) 125 g in other cases.
- B) Exceptions:
- a) single yarn of any textile material, except:
 - i) single yarn of wool or fine animal hair, unbleached; and
 - ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 decitex;
 - b) multiple (folded) or cabled yarn, unbleached:
 - i) of silk or waste silk, however put up; or
 - ii) of other textile material except wool or fine animal hair, in hanks or skeins;
 - c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - d) single, multiple (folded) or cabled yarn of any textile material:
 - i) in cross-reeled hanks or skeins; or
 - ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 5204, 5401 and 5508 the expression “sewing thread” means multiple (folded) or cabled yarn:
- a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1 000 g;
 - b) dressed for use as sewing thread; and
 - c) with a final “Z” twist.
6. For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
- | | |
|--|-----------|
| Single yarn of nylon or other polyamides, or of polyesters | 60 cN/tex |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters..... | 53 cN/tex |
| Single, multiple (folded) or cabled yarn of viscose rayon | 27 cN/tex |
7. For the purposes of this Section, the expression “made up” means:
- a) cut otherwise than into squares or rectangles;
 - b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - d) cut to size and having undergone a process of drawn thread work;
 - e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 6101 to 6114 and headings 6201 to 6211.

SUBHEADING NOTES

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:
- a) **Elastomeric yarn**
 Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
 - b) **Unbleached yarn**
 Yarn which:
 - i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustrating agents (for example, titanium dioxide).

c) Bleached yarn

Yarn which:

- i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- ii) consists of a mixture of unbleached and bleached fibres; or
- iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

d) Coloured (dyed or printed) yarn

Yarn which:

- i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- iii) is obtained from slivers or rovings which have been printed; or
- iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

e) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

f) Bleached woven fabric

Woven fabric which:

- i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- ii) consists of bleached yarn; or
- iii) consists of unbleached and bleached yarn.

g) Dyed woven fabric

Woven fabric which:

- i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- ii) consists of coloured yarn of a single uniform colour.

h) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

- i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- ii) consists of unbleached or bleached yarn and coloured yarn; or
- iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration).

ij) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerization does not affect the classification of yarns or fabrics within the above categories.

The definitions at e) to ij) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

k) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.

B) For the application of this rule:

- a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- c) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50 SILK

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-------------|--|------|------|------|-----|------|
| 50.01 00 00 | Silk-worm cocoons suitable for reeling | 5 | Free | Free | 20 | Free |
| 50.02 00 00 | Raw silk (not thrown) | Free | Free | Free | 20 | Free |
| 50.03 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock): | | | | | |
| 10 00 | - Not carded or combed | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 50.04 00 00 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 50.05 00 | Yarn spun from silk waste, not put up for retail sale: | | | | | |
| 10 | - - - Yarn spun from silk waste other than noil silk | Free | 5 | Free | 20 | Free |
| 20 | - - - Yarn spun from noil silk | Free | 5 | Free | 20 | Free |
| 50.06 00 00 | Silk yarn and yarn spun from silk waste, put up for re-tail sale; silk-worm gut | Free | Free | Free | 20 | Free |
| 50.07 | Woven fabrics of silk or of silk waste: | | | | | |
| 10 00 | - Fabrics of noil silk | 10 | 15 | Free | 20 | Free |
| 20 00 | - Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | Free | Free | Free | 20 | Free |
| 90 00 | - Other fabrics | Free | Free | Free | 20 | Free |

CHAPTER 51
WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

NOTE

1. Throughout the Nomenclature:

- a) "wool" means the natural fibre grown by sheep or lambs;
 b) "fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
 c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush making hair and bristles (heading 0502) and horsehair (heading 0503).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|------|------|
| 51.01 | Wool, not carded or combed: | | | | | |
| | - Greasy, including fleece-washed wool: | | | | | |
| 11 00 | -- Shorn wool | Free | Free | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Degreased, not carbonized: | | | | | |
| 21 00 | -- Shorn wool | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | Free | Free | 20 | Free |
| 30 00 | - Carbonized | Free | 5 | Free | 20 | Free |
| 51.02 | Fine or coarse animal hair, not carded or combed: | | | | | |
| | - Fine animal hair | | | | | |
| 11 00 | -- Of Kashmir (cashmere) goats | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Coarse animal hair | Free | 5 | Free | 20 | Free |
| 51.03 | Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock: | | | | | |
| 10 00 | - Noils of wool or of fine animal hair | Free | 5 | Free | 20 | Free |
| 20 00 | - Other waste of wool or of fine animal hair | Free | 5 | Free | 20 | Free |
| 30 00 | - Waste of coarse animal hair | Free | 5 | Free | 20 | Free |
| 51.04 00 00 | Garnetted stock of wool or of fine or coarse animal hair | Free | Free | Free | 20 | Free |
| 51.05 | Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments): | | | | | |
| 10 00 | - Carded wool | Free | 5 | Free | 20 | Free |
| | - Wool tops and other combed wool: | | | | | |
| 21 00 | -- Combed wool in fragments | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Fine animal hair, carded or combed: | | | | | |
| 31 00 | -- Of Kashmir (cashmere) goats | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| 40 00 | - Coarse animal hair, carded or combed | Free | 5 | Free | 20 | Free |
| 51.06 | Yarn of carded wool, not put up for retail sale: | | | | | |
| 10 00 | - Containing 85% or more by weight of wool | Free | 5 | Free | 20 | Free |
| 20 00 | - Containing less than 85% by weight of wool | Free | Free | Free | 20 | Free |
| 51.07 | Yarn of combed wool, not put up for retail sale: | | | | | |
| 10 00 | - Containing 85% or more by weight of wool | Free | Free | Free | 20 | Free |
| 20 00 | - Containing less than 85% by weight of wool | Free | 5 | Free | 20 | Free |
| 51.08 | Yarn of fine animal hair (carded or combed), not put up for retail sale: | | | | | |
| 10 00 | - Carded | Free | Free | Free | 20 | Free |
| 20 00 | - Combed | Free | 5 | Free | 20 | Free |
| 51.09 | Yarn of wool or of fine animal hair, put up for retail sale: | | | | | |
| 10 00 | - Containing 85% or more by weight of wool or of fine animal hair | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | Free | Free | 20 | Free |
| 51.10 00 00 | Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale: | Free | Free | Free | 20 | Free |
| 51.11 | Woven fabrics of carded wool or of carded fine animal hair: | | | | | |
| | - Containing 85% or more by weight of wool or of fine animal hair: | | | | | |
| 11 00 | -- Of a weight not exceeding 300 g/m ² | Free | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 20 00 | - Other, mixed mainly or solely with man-made filaments | 5 | 20 | Free | 20 | Free |
| 30 00 | - Other, mixed mainly or solely with man-made staple fibres | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 25 | Free | Free | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 51.12 | Woven fabrics of combed wool or of combed fine animal hair: | | | | | |
| | - Containing 85% or more by weight of wool or of fine animal hair: | | | | | |
| 11 00 | - - Of a weight not exceeding 200 g/m ² | 5 | 20 | Free | 20 | Free |
| 19 00 | - - Other | Free | Free | Free | 20 | Free |
| 20 00 | - Other, mixed mainly or solely with man-made filaments | Free | Free | Free | 20 | Free |
| 30 00 | - Other, mixed mainly or solely with man-made staple fibres | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | Free | Free | 20 | Free |
| 51.13 00 00 | Woven fabrics of coarse animal hair or of horsehair | Free | Free | Free | 20 | Free |

CHAPTER 52
COTTON

SUBHEADING NOTE

1. For the purposes of subheadings 5209 42 and 5211 42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 52.01 00 00 | Cotton, not carded or combed | Free | 5 | Free | 20 | Free |
| 52.02 | Cotton waste (including yarn waste and garnetted stock) | | | | | |
| 10 00 | - Yarn waste | Free | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Garnetted stock | Free | Free | Free | 20 | Free |
| 99 00 | -- Other | Free | Free | Free | 20 | Free |
| 52.03 00 00 | Cotton, carded or combed | Free | Free | Free | 20 | Free |
| 52.04 | Cotton sewing thread, whether or not put up for retail sale: | | | | | |
| | - Not put up for retail sale: | | | | | |
| 11 | -- Containing 85% or more by weight of cotton | | | | | |
| 10 | --- Measuring, per single yarn, not more than 14 000 m/kg | Free | 5 | Free | 20 | Free |
| 20 | --- Measuring, per single yarn, more than 14 000 m/kg but not more than 40 000 m/kg | Free | 5 | Free | 20 | Free |
| 30 | --- Measuring, per single yarn, more than 40 000 m/kg but not more than 80 000 m/kg | Free | 5 | Free | 20 | Free |
| 40 | --- Measuring, per single yarn, not less than 80 000 m/kg | Free | Free | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Measuring, per single yarn, not more than 14 000 m/kg | Free | Free | Free | 20 | Free |
| 20 | --- Measuring, per single yarn, more than 14 000 m/kg but not more than 40 000 m/kg | Free | 5 | Free | 20 | Free |
| 30 | --- Measuring, per single yarn, more than 40 000 m/kg but not more than 80 000 m/kg | Free | 5 | Free | 20 | Free |
| 40 | --- Measuring, per single yarn, not less than 80 000 m/kg | Free | Free | Free | 20 | Free |
| 20 00 | - Put up for retail sale | Free | Free | Free | 20 | Free |
| 52.05 | Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale: | | | | | |
| | - Single yarn, of uncombed fibres: | | | | | |
| 11 00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | Free | 5 | Free | 20 | Free |
| 12 00 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | Free | 5 | Free | 20 | Free |
| 13 00 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | Free | 5 | Free | 20 | Free |
| 14 00 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | Free | 5 | Free | 20 | Free |
| 15 00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | Free | 5 | Free | 20 | Free |
| | - Single yarn, of combed fibres: | | | | | |
| 21 00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | Free | 5 | Free | 20 | Free |
| 22 00 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | Free | 5 | Free | 20 | Free |
| 23 00 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | Free | 5 | Free | 20 | Free |
| 24 00 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | Free | 5 | Free | 20 | Free |
| 26 00 | -- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) | Free | 5 | Free | 20 | Free |
| 27 00 | -- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) | Free | 5 | Free | 20 | Free |
| 28 00 | -- Measuring less than 83.33 decitex (exceeding 120 metric number) | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 31 00 | - Multiple (folded) or cabled yarn, of uncombed fibres: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 32 00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 33 00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 34 00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 35 00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 41 00 | - Multiple (folded) or cabled yarn, of combed fibres: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 42 00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | Free | Free | Free | 20 | Free |
| 43 00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 44 00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 46 00 | -- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 47 00 | -- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 48 00 | -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | Free | Free | Free | 20 | Free |
| 52.06 | Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale: | | | | | |
| | - Single yarn, of uncombed fibres: | | | | | |
| 11 00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | Free | Free | Free | 20 | Free |
| 12 00 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | Free | 5 | Free | 20 | Free |
| 13 00 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | Free | 5 | Free | 20 | Free |
| 14 00 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | Free | 5 | Free | 20 | Free |
| 15 00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | Free | 5 | Free | 20 | Free |
| | - Single yarn, of combed fibres: | | | | | |
| 21 00 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) | Free | 5 | Free | 20 | Free |
| 22 00 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | Free | 5 | Free | 20 | Free |
| 23 00 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | Free | 5 | Free | 20 | Free |
| 24 00 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | Free | Free | Free | 20 | Free |
| 25 00 | -- Measuring less than 125 decitex (exceeding 80 metric number) | Free | 5 | Free | 20 | Free |
| | - Multiple (folded) or cabled yarn, of uncombed fibres: | | | | | |
| 31 00 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 32 00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 33 00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 34 00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 35 00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 41 00 | - Multiple (folded) or cabled yarn, of combed fibres: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 42 00 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | Free | Free | Free | 20 | Free |
| 43 00 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 44 00 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | Free | 5 | Free | 20 | Free |
| 45 00 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | Free | Free | Free | 20 | Free |
| 52.07 | Cotton yarn (other than sewing thread) put up for retail sale: | | | | | |
| 10 00 | - Containing 85% or more by weight of cotton | Free | 15 | Free | 20 | Free |
| 90 00 | - Other | Free | Free | Free | 20 | Free |
| 52.08 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²: | | | | | |
| | - Unbleached: | | | | | |
| 11 00 | -- Plain weave, weighing not more than 100 g/m ² | Free | Free | Free | 20 | Free |
| 12 00 | -- Plain weave, weighing more than 100 g/m ² | Free | Free | Free | 20 | Free |
| 13 00 | -- 3-thread or 4-thread twill, including cross twill | Free | Free | Free | 20 | Free |
| 19 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Bleached: | | | | | |
| 21 00 | -- Plain weave, weighing not more than 100 g/m ² | Free | Free | Free | 20 | Free |
| 22 00 | -- Plain weave, weighing more than 100 g/m ² | Free | Free | Free | 20 | Free |
| 23 00 | -- 3-thread or 4-thread twill, including cross twill | 15 | 10 | Free | 20 | Free |
| 29 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Dyed: | | | | | |
| 31 00 | -- Plain weave, weighing not more than 100 g/m ² | Free | Free | Free | 20 | Free |
| 32 00 | -- Plain weave, weighing more than 100 g/m ² | Free | Free | Free | 20 | Free |
| 33 00 | -- 3-thread or 4-thread twill, including cross twill | Free | Free | Free | 20 | Free |
| 39 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| 41 00 | -- Plain weave, weighing not more than 100 g/m ² | Free | Free | Free | 20 | Free |
| 42 00 | -- Plain weave, weighing more than 100 g/m ² | Free | Free | Free | 20 | Free |
| | - Of yarns of different colours: | | | | | |
| 43 00 | -- 3-thread or 4-thread twill, including cross twill | Free | Free | Free | 20 | Free |
| 49 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Printed: | | | | | |
| 51 00 | -- Plain weave, weighing not more than 100 g/m ² | Free | Free | Free | 20 | Free |
| 52 00 | -- Plain weave, weighing not more than 100 g/m ² | Free | Free | Free | 20 | Free |
| 53 00 | -- 3-thread or 4-thread twill, including cross twill | 15 | 10 | Free | 20 | Free |
| 59 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| 52.09 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m²: | | | | | |
| | - Unbleached: | | | | | |
| 11 00 | -- Plain weave | Free | Free | Free | 20 | Free |
| 12 00 | -- 3-thread or 4-thread twill, including cross twill | Free | Free | Free | 20 | Free |
| 19 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Bleached: | | | | | |
| 21 00 | -- Plain weave | 15 | 10 | Free | 20 | Free |
| 22 00 | -- 3-thread or 4-thread twill, including cross twill | 15 | 10 | Free | 20 | Free |
| 29 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Dyed: | | | | | |
| 31 00 | -- Plain weave | Free | Free | Free | 20 | Free |
| 32 00 | -- 3-thread or 4-thread twill, including cross twill | Free | Free | Free | 20 | Free |
| 39 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Of yarns of different colours: | | | | | |
| 41 00 | -- Plain weave | Free | Free | Free | 20 | Free |
| 42 00 | -- Denim | Free | Free | Free | 20 | Free |
| 43 00 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill | 15 | 10 | Free | 20 | Free |
| 49 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Printed: | | | | | |
| 51 00 | -- Plain weave | 15 | 10 | Free | 20 | Free |
| 52 00 | -- 3-thread or 4-thread twill, including cross twill | Free | Free | Free | 20 | Free |
| 59 00 | -- Other fabrics | Free | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 52.10 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²: | | | | | |
| | - Unbleached: | | | | | |
| 11 | -- Plain weave: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 12 | -- 3-thread or 4-thread twill, including cross twill: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 19 | -- Other woven fabrics: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| | - Bleached: | | | | | |
| 21 | -- Plain weave: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | 15 | 10 | Free | 20 | Free |
| 22 | -- 3-thread or 4-thread twill, including cross twill: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | 15 | 10 | Free | 20 | Free |
| 29 | -- Other woven fabrics: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| | - Dyed: | | | | | |
| 31 | -- Plain weave: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | Free | Free | Free | 20 | Free |
| 32 | -- 3-thread or 4-thread twill, including cross twill: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | Free | Free | Free | 20 | Free |
| 39 | -- Other woven fabrics: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| | - Of yarns of different colours: | | | | | |
| 41 | -- Plain weave: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | 15 | 10 | Free | 20 | Free |
| 42 | -- 3-thread or 4-thread twill, including cross twill: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | 15 | 10 | Free | 20 | Free |
| 49 | -- Other woven fabrics: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| | - Printed: | | | | | |
| 51 | -- Plain weave: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | Free | Free | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 15 | Free | 20 | Free |
| 99 | ---- Other | 15 | 15 | Free | 20 | Free |
| 52 | -- 3-thread or 4-thread twill, including cross twill: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | 15 | 10 | Free | 20 | Free |
| 59 | -- Other woven fabrics: | | | | | |
| 10 | --- Of a width of less than 85 cm | Free | Free | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 52.11 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²: | | | | | |
| | - Unbleached: | | | | | |
| 11 | -- Plain weave: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 12 | -- 3-thread or 4-thread twill, including cross twill: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 19 | -- Other woven fabrics: | | | | | |
| 10 | --- Of a width of less than 85 cm | Free | Free | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| | - Bleached: | | | | | |
| 21 | -- Plain weave: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| 20 | --- Woven fabrics for tarpaulins weighing not less than 400 g/m ² | Free | Free | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | Free | Free | Free | 20 | Free |
| 22 | -- 3-thread or 4-thread twill, including cross twill: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| 20 | --- Woven fabrics for tarpaulins weighing not less than 400 g/m ² | 15 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | 15 | 10 | Free | 20 | Free |
| 29 | -- Other woven fabrics: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| | - Dyed: | | | | | |
| 31 | -- Plain weave: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| 20 | --- Woven fabrics for tarpaulins weighing not less than 400 g/m ² | 15 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | Free | Free | Free | 20 | Free |
| 32 | -- 3-thread or 4-thread twill, including cross twill: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| 20 | --- Woven fabrics for tarpaulins weighing not less than 400 g/m ² | 15 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | Free | Free | Free | 20 | Free |
| 39 | -- Other woven fabrics: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 41 | -- Plain weave: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| 20 | --- Woven fabrics for tarpaulins weighing not less than 400 g/m ² | 15 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | Free | Free | Free | 20 | Free |
| 42 00 | -- Denim | Free | Free | Free | 20 | Free |
| 43 | -- 3-thread or 4-thread twill, including cross twill: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 49 | -- Other woven fabrics: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| | - Printed: | | | | | |
| 51 | -- Plain weave: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 52 | -- 3-thread or 4-thread twill, including cross twill: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 59 | -- Other woven fabrics: | | | | | |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 52.12 | Other woven fabrics of cotton: | | | | | |
| | - Of a weight not exceeding 200 g/m ² : | | | | | |
| 11 | -- Unbleached: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | Free | Free | Free | 20 | Free |
| 12 | -- Bleached: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | 15 | 10 | Free | 20 | Free |
| 13 | -- Dyed: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 14 | -- Of yarns of different colours: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 15 | -- Printed: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| | - Weighing more than 200 g/m ² : | | | | | |
| 21 | -- Unbleached: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 22 | -- Bleached: | | | | | |
| 10 | --- Woven fabrics assembled back-to-back by glueing, used for making shoes | 5 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 23 | -- Dyed: | | | | | |
| 10 | --- Woven fabrics for tarpaulins weighing not less than 400 g/m ² | Free | 15 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 99 | ---- Other | Free | Free | Free | 20 | Free |
| 24 | -- Of yarns of different colours: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 25 | -- Printed: | | | | | |
| 10 | --- Of a width of less than 85 cm | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |

CHAPTER 53
OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 53.01 | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock): | | | | | |
| 10 00 | - Flax, raw or retted | Free | 5 | Free | 20 | Free |
| | - Flax, broken, scutched, hackled or otherwise processed, but not spun: | | | | | |
| 21 00 | -- Broken or scutched | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Flax tow and waste | Free | 5 | Free | 20 | Free |
| 53.02 | True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock): | | | | | |
| 10 00 | - True hemp, raw or retted | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 53.03 | Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock): | | | | | |
| 10 | - Jute and other textile bast fibres, raw or retted: | | | | | |
| 10 | --- Jute | Free | 5 | Free | 20 | Free |
| 20 | --- Urena | Free | 5 | Free | 20 | Free |
| 90 00 | -- Other | Free | 5 | Free | 20 | Free |
| 53.04 | Sisal and other textile fibres of the genus <i>Agave</i>, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock): | | | | | |
| 10 | - Sisal and other textile fibres of the genus <i>Agave</i> , raw: | | | | | |
| 10 | --- Sisal | Free | Free | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 53.05 | Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock): | | | | | |
| | - Of coconut (coir): | | | | | |
| 11 00 | -- Raw | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Of abaca: | | | | | |
| 21 00 | -- Raw | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 53.06 | Flax yarn: | | | | | |
| 10 00 | - Single | Free | Free | Free | 20 | Free |
| 20 00 | - Multiple (folded) or cabled | Free | Free | Free | 20 | Free |
| 53.07 | Yarn of jute or of other textile bast fibres of heading 53.03: | | | | | |
| 10 | - Single yarn: | | | | | |
| 10 | --- Of jute | Free | 5 | Free | 20 | Free |
| 20 | --- Of urena | Free | 5 | Free | 20 | Free |
| 90 | --- Of other textile bast fibres of heading 53.03 | Free | 5 | Free | 20 | Free |
| 20 | - Multiple (folded) or cabled yarn: | | | | | |
| 10 | --- Of jute | Free | 5 | Free | 20 | Free |
| 20 | --- Of urena | Free | 5 | Free | 20 | Free |
| 90 | --- Of other textile bast fibres of heading 53.03 | Free | 5 | Free | 20 | Free |
| 53.08 | Yarn of other vegetable textile fibres; paper yarn: | | | | | |
| 10 00 | - Coir yarn | Free | 5 | Free | 20 | Free |
| 20 00 | - Yarn of true hemp | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Abaca fibres, yarn of sisal, magury or other vegetables of the agave family and aloe yarn | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|--|------|------|------|-----|------|
| 53.09 | Woven fabrics of flax: | | | | | |
| | - Containing 85% or more by weight of flax: | | | | | |
| 11 00 | -- Unbleached or bleached | Free | Free | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Woven fabrics for tarpaulins, whether or not water-proofed, of uniform dark colour, weighing not less than 400 g/m ² | Free | Free | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| | - Containing less than 85% by weight of flax: | | | | | |
| 21 00 | -- Unbleached or bleached | Free | Free | Free | 20 | Free |
| 29 | -- Other: | | | | | |
| 10 | --- Woven fabrics for tarpaulins, whether or not water-proofed, of uniform dark colour, weighing not less than 400 g/m ² | Free | Free | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 53.10 | Woven fabrics of jute or of other textile bast fibres of heading 53.03: | | | | | |
| 10 | - Unbleached: | | | | | |
| 10 | --- Woven fabrics of jute | Free | Free | Free | 20 | Free |
| 20 | --- Woven fabrics of urena | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Woven fabrics of jute | Free | Free | Free | 20 | Free |
| 20 | --- Woven fabrics of urena | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 53.11 00 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: | | | | | |
| | --- Of ramie: | | | | | |
| 11 | ---- Woven fabrics for tarpaulins, whether or not water-proofed, of uniform dark colour, weighing not less than 400 g/m ² | Free | 25 | Free | 20 | Free |
| 19 | ---- Other | 5 | 20 | Free | 20 | Free |
| | --- Of true hemp: | | | | | |
| 21 | ---- Woven fabrics for tarpaulins, whether or not water-proofed, of uniform dark colour, weighing not less than 400 g/m ² | Free | 25 | Free | 20 | Free |
| 29 | ---- Other | 5 | 20 | Free | 20 | Free |
| 30 | --- Of sisal | 5 | 20 | Free | 20 | Free |
| 40 | --- Woven fabrics of paper yarn | 5 | 20 | Free | 20 | Free |
| 90 | --- Of other vegetable textile fibres | 5 | 20 | Free | 20 | Free |

CHAPTER 54
MAN-MADE FILAMENTS

NOTES

1. Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

- a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
b) by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at a); artificial: fibres as defined at b).

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.

2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 54.01 | Sewing thread of man-made filaments, whether or not put up for retail sale: | | | | | |
| 10 | - Of man-made filaments: | | | | | |
| 10 | --- Not put up for retail sale | Free | Free | Free | 20 | Free |
| 20 | --- Put up for retail sale | Free | Free | Free | 20 | Free |
| 20 | - Of artificial filaments: | | | | | |
| 10 | --- Not put up for retail sale | Free | Free | Free | 20 | Free |
| 20 | --- Put up for retail sale | Free | Free | Free | 20 | Free |
| 54.02 | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex: | | | | | |
| 10 00 | - High tenacity yarn of nylon or other polyamides | Free | Free | Free | 20 | Free |
| 20 00 | - High tenacity yarn of polyesters | Free | Free | Free | 20 | Free |
| | - Textured yarn: | | | | | |
| 31 00 | -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex | Free | 5 | Free | 20 | Free |
| 32 00 | -- Of nylon or other polyamides, measuring per single yarn more than 50 tex | Free | 5 | Free | 20 | Free |
| 33 00 | -- Of polyesters | Free | Free | Free | 20 | Free |
| 39 00 | -- Other | Free | Free | Free | 20 | Free |
| | - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre: | | | | | |
| 41 00 | -- Of nylon or other polyamides | Free | 5 | Free | 20 | Free |
| 42 00 | -- Of polyesters, partially oriented | Free | 5 | Free | 20 | Free |
| 43 00 | -- Of polyesters, other | Free | Free | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Other yarn, single, with a twist exceeding 50 turns per metre: | | | | | |
| 51 00 | -- Of nylon or other polyamides | Free | 5 | Free | 20 | Free |
| 52 00 | -- Of polyesters | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Other yarn, multiple (folded) or cabled: | | | | | |
| 61 00 | -- Of nylon or other polyamides | Free | Free | Free | 20 | Free |
| 62 00 | -- Of polyesters | Free | 5 | Free | 20 | Free |
| 69 00 | -- Other | Free | Free | Free | 20 | Free |
| 54.03 | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex: | | | | | |
| 10 00 | - High tenacity yarn of viscose rayon | Free | 5 | Free | 20 | Free |
| 20 00 | - Textured yarn | Free | 5 | Free | 20 | Free |
| | - Other yarn, single: | | | | | |
| 31 00 | -- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre | Free | 5 | Free | 20 | Free |
| 32 00 | -- Of viscose rayon, with a twist exceeding 120 turns per metre | Free | 5 | Free | 20 | Free |
| 33 00 | -- Of cellulose acetate | Free | Free | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Other yarn, multiple (folded) or cabled: | | | | | |
| 41 00 | -- Of viscose rayon | Free | 5 | Free | 20 | Free |
| 42 00 | -- Of cellulose acetate | Free | Free | Free | 20 | Free |
| 49 00 | -- Other | Free | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 54.04 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm: | | | | | |
| 10 00 | - Monofilament | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | Free | Free | 20 | Free |
| 54.05 00 00 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm | Free | 5 | Free | 20 | Free |
| 54.06 | Man-made filament yarn (other than sewing thread), put up for retail sale: | | | | | |
| 10 00 | - Synthetic filament yarn | Free | Free | Free | 20 | Free |
| 20 00 | - Artificial filament yarn | Free | Free | Free | 20 | Free |
| 54.07 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04: | | | | | |
| 10 00 | - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters | Free | Free | Free | 20 | Free |
| 20 00 | - Woven fabrics obtained from strip or the like | 25 | Free | Free | 20 | Free |
| 30 00 | - « Fabrics specified in Note 9 to Section XI | Free | Free | Free | 20 | Free |
| | - Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: | | | | | |
| 41 00 | -- Unbleached or bleached | Free | Free | Free | 20 | Free |
| 42 00 | -- Dyed | Free | Free | Free | 20 | Free |
| 43 00 | -- Of yarns of different colours | 25 | Free | Free | 20 | Free |
| 44 00 | -- Printed | Free | Free | Free | 20 | Free |
| | - Other woven fabrics, containing 85% or more by weight of textured polyester filaments: | | | | | |
| 51 00 | -- Unbleached or bleached | 25 | Free | Free | 20 | Free |
| 52 00 | -- Dyed | Free | Free | Free | 20 | Free |
| 53 00 | -- Of yarns of different colours | Free | Free | Free | 20 | Free |
| 54 00 | -- Printed | Free | Free | Free | 20 | Free |
| | - Other woven fabrics, containing 85% or more by weight of polyester filaments: | | | | | |
| 61 00 | -- Containing 85% or more by weight of non-textured polyester filaments | 25 | Free | Free | 20 | Free |
| 69 00 | -- Other | Free | Free | Free | 20 | Free |
| | - Other woven fabrics, containing 85% or more by weight of synthetic filaments: | | | | | |
| 71 00 | -- Unbleached or bleached | Free | Free | Free | 20 | Free |
| 72 00 | -- Dyed | 25 | Free | Free | 20 | Free |
| 73 00 | -- Of yarns of different colours | 25 | Free | Free | 20 | Free |
| 74 00 | -- Printed | 25 | Free | Free | 20 | Free |
| | - Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: | | | | | |
| 81 00 | -- Unbleached or bleached | Free | Free | Free | 20 | Free |
| 82 00 | -- Dyed | Free | Free | Free | 20 | Free |
| 83 00 | -- Of yarns of different colours | Free | Free | Free | 20 | Free |
| 84 00 | -- Printed | Free | Free | Free | 20 | Free |
| | - Other woven fabrics: | | | | | |
| 91 00 | -- Unbleached or bleached | 25 | Free | Free | 20 | Free |
| 92 00 | -- Dyed | Free | Free | Free | 20 | Free |
| 93 00 | -- Of yarns of different colours | Free | Free | Free | 20 | Free |
| 94 00 | -- Printed | 25 | Free | Free | 20 | Free |
| 54.08 | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05: | | | | | |
| 10 00 | - Woven fabrics obtained from high tenacity yarn of viscose rayon | Free | Free | Free | 20 | Free |
| | - Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like: | | | | | |
| 21 00 | -- Unbleached or bleached | Free | Free | Free | 20 | Free |
| 22 00 | -- Dyed | 25 | Free | Free | 20 | Free |
| 23 00 | -- Of yarns of different colours | 25 | Free | Free | 20 | Free |
| 24 00 | -- Printed | Free | Free | Free | 20 | Free |
| | - Other woven fabrics: | | | | | |
| 31 00 | -- Unbleached or bleached | Free | Free | Free | 20 | Free |
| 32 00 | -- Dyed | Free | Free | Free | 20 | Free |
| 33 00 | -- Of yarns of different colours | 25 | Free | Free | 20 | Free |
| 34 00 | -- Printed | Free | Free | Free | 20 | Free |

CHAPTER 55
MAN-MADE STAPLE FIBRES

NOTE

1. Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
- length of tow exceeding 2 m;
 - twist less than 5 turns per metre;
 - measuring per filament less than 67 decitex;
 - synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - total measurement of tow more than 20 000 decitex.
- Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 55.01 | Synthetic filament tow: | | | | | |
| 10 00 | - Of nylon or other polyamides | Free | 5 | Free | 20 | Free |
| 20 00 | - Of polyesters | Free | 5 | Free | 20 | Free |
| 30 00 | - Acrylic or modacrylic | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 55.02 00 00 | Artificial filament tow | Free | Free | Free | 20 | Free |
| 55.03 | Synthetic staple fibres, not carded, combed or otherwise processed for spinning: | | | | | |
| 10 00 | - Of nylon or other polyamides | Free | 5 | Free | 20 | Free |
| 20 00 | - Of polyesters | Free | Free | Free | 20 | Free |
| 30 00 | - Acrylic or modacrylic | Free | 5 | Free | 20 | Free |
| 40 00 | - Polypropylene | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 55.04 | Artificial staple fibres, not carded, combed or otherwise processed for spinning: | | | | | |
| 10 00 | - Of viscose rayon | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 55.05 | Waste (including noils, yarn waste and garnetted stock) of man-made fibres: | | | | | |
| 10 00 | - Of synthetic fibres | Free | Free | Free | 20 | Free |
| 20 00 | - Of artificial fibres | Free | 5 | Free | 20 | Free |
| 55.06 | Synthetic staple fibres, carded, combed or otherwise processed for spinning: | | | | | |
| 10 00 | - Of nylon or other polyamides | Free | 5 | Free | 20 | Free |
| 20 00 | - Of polyesters | Free | Free | Free | 20 | Free |
| 30 00 | - Acrylic or modacrylic | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 55.07 00 00 | Artificial staple fibres, carded, combed or otherwise processed for spinning | Free | 5 | Free | 20 | Free |
| 55.08 | Sewing thread of man-made staple fibres, whether or not put up for retail sale: | | | | | |
| 10 | - Of discontinuous man-made staple fibres: | | | | | |
| 10 | --- Not put up for retail sale | Free | Free | Free | 20 | Free |
| 20 | --- Put up for retail sale | Free | Free | Free | 20 | Free |
| 20 | - Of discontinuous artificial staple fibres: | | | | | |
| 10 | --- Not put up for retail sale | Free | Free | Free | 20 | Free |
| 20 | --- Put up for retail sale | Free | 15 | Free | 20 | Free |
| 55.09 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale: | | | | | |
| | - Containing 85% or more by weight of staple fibres of nylon or other polyamides: | | | | | |
| 11 00 | -- Single | Free | Free | Free | 20 | Free |
| 12 00 | -- Multiple (folded) or cabled | Free | 5 | Free | 20 | Free |
| | - Containing 85% or more by weight of polyester staple fibres: | | | | | |
| 21 00 | -- Single | Free | Free | Free | 20 | Free |
| 22 00 | -- Multiple (folded) or cabled | Free | 5 | Free | 20 | Free |
| | - Containing 85% or more by weight of acrylic or modacrylic staple fibres: | | | | | |
| 31 00 | -- Single | Free | 5 | Free | 20 | Free |
| 32 00 | -- Multiple (folded) or cabled | Free | 5 | Free | 20 | Free |
| | - Other yarn, containing 85% or more by weight of synthetic staple fibres: | | | | | |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 41 00 | -- Single | Free | 5 | Free | 20 | Free |
| 42 00 | -- Multiple (folded) or cabled | Free | 5 | Free | 20 | Free |
| | - Other yarn, of polyester staple fibres: | | | | | |
| 51 00 | -- Mixed mainly or solely with artificial staple fibres | Free | 5 | Free | 20 | Free |
| 52 00 | -- Mixed mainly or solely with wool or fine animal hair | Free | 5 | Free | 20 | Free |
| 53 00 | -- Mixed mainly or solely with cotton: | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Other yarn, of acrylic or modacrylic staple fibres: | | | | | |
| 61 00 | -- Mixed mainly or solely with wool or fine animal hair | Free | 5 | Free | 20 | Free |
| 62 00 | -- Mixed mainly or solely with cotton: | Free | 5 | Free | 20 | Free |
| 69 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Other yarn: | | | | | |
| 91 00 | -- Mixed mainly or solely with wool or fine animal hair | Free | 5 | Free | 20 | Free |
| 92 00 | -- Mixed mainly or solely with cotton | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | Free | Free | 20 | Free |
| 55.10 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale: | | | | | |
| | - Containing 85% or more by weight of artificial staple fibres: | | | | | |
| 11 00 | -- Single | Free | 5 | Free | 20 | Free |
| 12 00 | -- Multiple (folded) or cabled | Free | 5 | Free | 20 | Free |
| 20 00 | - Other yarn, mixed mainly or solely with wool or fine animal hair | Free | 5 | Free | 20 | Free |
| 30 00 | - Other yarn, mixed mainly or solely with cotton | Free | 5 | Free | 20 | Free |
| 90 00 | - Other yarn | Free | Free | Free | 20 | Free |
| 55.11 | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale: | | | | | |
| 10 00 | - Of synthetic staple fibres, containing less than 85% by weight of such fibres | Free | Free | Free | 20 | Free |
| 20 00 | - Of synthetic staple fibres, containing less than 85% by weight of such fibres | Free | 15 | Free | 20 | Free |
| 31 00 | - Of artificial staple fibres | Free | 15 | Free | 20 | Free |
| 55.12 | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres: | | | | | |
| | - Containing 85% or more by weight of polyester staple fibres: | | | | | |
| 11 | -- Unbleached or bleached: | | | | | |
| 10 | --- Plain weave | Free | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Plain weave | Free | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | Free | Free | Free | 20 | Free |
| | - Containing 85% or more by weight of acrylic or modacrylic staple fibres: | | | | | |
| 21 | -- Unbleached or bleached: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 29 | -- Other: | | | | | |
| 10 | --- Plain weave | Free | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 91 | -- Unbleached or bleached: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- Plain weave | Free | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 55.13 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²: | | | | | |
| | - Unbleached or bleached: | | | | | |
| 11 00 | -- Of polyester staple fibres, plain weave | Free | Free | Free | 20 | Free |
| 12 00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 13 00 | -- Other woven fabrics of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 19 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Dyed: | | | | | |
| 21 00 | -- Of polyester staple fibres, plain weave | Free | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 22 00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 23 00 | -- Other woven fabrics of polyester staple fibres | Free | Free | Free | 20 | Free |
| 29 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Of yarns of different colours: | | | | | |
| 31 00 | -- Of polyester staple fibres, plain weave | 25 | Free | Free | 20 | Free |
| 32 00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 33 00 | -- Other woven fabrics of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 39 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Printed: | | | | | |
| 41 00 | -- Of polyester staple fibres, plain weave | 25 | Free | Free | 20 | Free |
| 42 00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 43 00 | -- Other woven fabrics of polyester staple fibres | Free | Free | Free | 20 | Free |
| 49 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| 55.14 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²: | | | | | |
| | - Unbleached or bleached: | | | | | |
| 11 00 | -- Of polyester staple fibres, plain weave | 25 | Free | Free | 20 | Free |
| 12 00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 13 00 | -- Other woven fabrics of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 19 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Dyed: | | | | | |
| 21 00 | -- Of polyester staple fibres, plain weave | 25 | Free | Free | 20 | Free |
| 22 00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 23 00 | -- Other woven fabrics of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 29 00 | -- Other fabrics | Free | Free | Free | 20 | Free |
| | - Of yarns of different colours: | | | | | |
| 31 00 | -- Of polyester staple fibres, plain weave | 25 | Free | Free | 20 | Free |
| 32 00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 33 00 | -- Other woven fabrics of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 39 00 | -- Other fabrics | 25 | Free | Free | 20 | Free |
| | - Printed: | | | | | |
| 41 00 | -- Of polyester staple fibres, plain weave | 25 | Free | Free | 20 | Free |
| 42 00 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 43 00 | -- Other woven fabrics of polyester staple fibres | 25 | Free | Free | 20 | Free |
| 49 00 | -- Other fabrics | 25 | Free | Free | 20 | Free |
| 55.15 | Other woven fabrics of synthetic staple fibres: | | | | | |
| | - Of polyester staple fibres: | | | | | |
| 11 00 | -- Mixed mainly or solely with viscose rayon staple fibres | 25 | Free | Free | 20 | Free |
| 12 00 | -- Mixed mainly or solely with man-made filaments | Free | Free | Free | 20 | Free |
| 13 00 | -- Mixed mainly or solely with wool or fine animal hair | 25 | Free | Free | 20 | Free |
| 19 00 | -- Other | Free | Free | Free | 20 | Free |
| | - Of acrylic and modacrylic staple fibres: | | | | | |
| 21 00 | -- Mixed mainly or solely with man-made filaments | 25 | Free | Free | 20 | Free |
| 22 00 | -- Mixed mainly or solely with wool or fine animal hair | 25 | Free | Free | 20 | Free |
| 29 00 | -- Other | 25 | Free | Free | 20 | Free |
| | - Other woven fabrics: | | | | | |
| 91 00 | -- Mixed mainly or solely with man-made filaments | 25 | Free | Free | 20 | Free |
| 92 00 | -- Mixed mainly or solely with wool or fine animal hair | 25 | Free | Free | 20 | Free |
| 99 00 | -- Other | Free | Free | Free | 20 | Free |
| 55.16 | Woven fabrics of artificial staple fibres: | | | | | |
| | - Containing 85% or more by weight of artificial staple fibres: | | | | | |
| 11 | -- Unbleached or bleached: | | | | | |
| 10 | --- Plain weave | Free | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | Free | Free | Free | 20 | Free |
| 12 | -- Dyed: | | | | | |
| 10 | --- Woven fabrics for tarpaulins, whether or not waterproofed, of uniform dark colour, weighing more than 400 g/m ² | 25 | Free | Free | 20 | Free |
| | --- Other: | | | | | |
| 20 | ---- Plain weave | Free | Free | Free | 20 | Free |
| 30 | ---- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 40 | ---- Sateen and other weaves | Free | Free | Free | 20 | Free |
| 13 | -- Of yarns of different colours: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|------|---|------|------|------|-----|------|
| 30 | --- Sateen and other weaves | Free | Free | Free | 20 | Free |
| 14 | -- Printed: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | Free | Free | Free | 20 | Free |
| | - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: | | | | | |
| 21 | -- Unbleached or bleached: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 22 | -- Dyed: | | | | | |
| 10 | --- Woven fabrics for tarpaulins, whether or not water-proofed, of uniform dark colour, weighing more than 400 g/m ² | 25 | Free | Free | 20 | Free |
| | --- Other: | | | | | |
| 20 | ---- Plain weave | Free | Free | Free | 20 | Free |
| 30 | ---- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 40 | ---- Sateen and other weaves | Free | Free | Free | 20 | Free |
| 23 | -- Of yarns of different colours: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | Free | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 24 | -- Printed: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | Free | Free | Free | 20 | Free |
| | - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair: | | | | | |
| 31 | -- Unbleached or bleached: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 32 | -- Dyed: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 33 | -- Of yarns of different colours: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 34 | -- Printed: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| | - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton: | | | | | |
| 41 | -- Unbleached or bleached: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 42 | -- Dyed: | | | | | |
| 10 | --- Woven fabrics for tarpaulins, whether or not water-proofed, of uniform dark colour, weighing more than 400 g/m ² | 25 | Free | Free | 20 | Free |
| | --- Other: | | | | | |
| 20 | ---- Plain weave | Free | Free | Free | 20 | Free |
| 30 | ---- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 40 | ---- Sateen and other weaves | Free | Free | Free | 20 | Free |
| 43 | -- Of yarns of different colours: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 44 | -- Printed: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | Free | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 | -- Unbleached or bleached: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |
| 92 | -- Dyed: | | | | | |
| 10 | --- Woven fabrics for tarpaulins, whether or not water-proofed, of uniform dark colour, weighing more than 400 g/m ² | 25 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|------|--|------|------|------|-----|------|
| | --- Other: | | | | | |
| 20 | ---- Plain weave | Free | Free | Free | 20 | Free |
| 30 | ---- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 40 | ---- Sateen and other weaves | Free | Free | Free | 20 | Free |
| 93 | -- Of yarns of different colours: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | Free | Free | Free | 20 | Free |
| 94 | -- Printed: | | | | | |
| 10 | --- Plain weave | 25 | Free | Free | 20 | Free |
| 20 | --- 3-thread or 4-thread twill, including cross twill | 25 | Free | Free | 20 | Free |
| 30 | --- Sateen and other weaves | 25 | Free | Free | 20 | Free |

CHAPTER 56
WADDING, FELT AND NONWOVENS; SPECIAL YARNS;
TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

NOTES

1. This Chapter does not cover:
 - a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;
 - b) textile products of heading 5811;
 - c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);
 - d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814); or
 - e) metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).
 Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.
 Headings 5602 and 5603 do not, however, cover:
 - a) felt, impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|-----|------|
| 56.01 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps: | | | | | |
| 10 00 | - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding - Wadding; other articles of wadding: | Free | 25 | Free | 20 | Free |
| 21 00 | -- Of cotton seeds | Free | 25 | Free | 20 | Free |
| 22 00 | -- Of man-made fibres | Free | 25 | Free | 20 | Free |
| 29 00 | -- Other | Free | 25 | Free | 20 | Free |
| 30 00 | - Textile flock and dust and mill neps | Free | 25 | Free | 20 | Free |
| 56.02 | Felt, whether or not impregnated, coated, covered or laminated: | | | | | |
| 10 00 | - Needleloom felt and stitch-bonded fibre fabrics - Other felt, not impregnated, coated, covered or laminated: | Free | 25 | Free | 20 | Free |
| 21 00 | -- Of wool or fine animal hair | Free | 25 | Free | 20 | Free |
| 29 00 | -- Of other textile materials | Free | 25 | Free | 20 | Free |
| 90 00 | - Other | Free | 25 | Free | 20 | Free |
| 56.03 | Nonwovens, whether or not impregnated, coated, covered or laminated: | | | | | |
| | - Of man-made filaments: | | | | | |
| 11 00 | -- Weighing not more than 25 g/m ² | 5 | 10 | Free | 20 | Free |
| 12 00 | -- Weighing more than 25 g/m ² but not more than 70 g/m ² | 5 | 20 | Free | 20 | Free |
| 13 00 | -- Weighing more than 70 g/m ² but not more than 150 g/m ² | 5 | 20 | Free | 20 | Free |
| 14 00 | -- Weighing more than 150 g/m ² - Other: | 5 | 20 | Free | 20 | Free |
| 91 00 | -- Weighing not more than 25 g/m ² | 5 | 20 | Free | 20 | Free |
| 92 00 | -- Weighing more than 25 g/m ² but not more than 70 g/m ² | 5 | 20 | Free | 20 | Free |
| 93 00 | -- Weighing more than 70 g/m ² but not more than 150 g/m ² | 5 | 20 | Free | 20 | Free |
| 94 00 | -- Weighing more than 150 g/m ² | 5 | 20 | Free | 20 | Free |
| 56.04 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics: | | | | | |
| 10 00 | - Rubber thread and cord, textile covered | 5 | 10 | Free | 20 | Free |
| 20 | - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated: | | | | | |
| 10 | -- Of synthetic textile materials | Free | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|-----|------|
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Of synthetic textile materials | Free | 15 | Free | 20 | Free |
| 20 | --- Of artificial textile materials | Free | 15 | Free | 20 | Free |
| 90 | --- Other | Free | 15 | Free | 20 | Free |
| 56.05 00 00 | Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal | Free | 15 | Free | 20 | Free |
| 56.06 00 00 | Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | 5 | 10 | Free | 20 | Free |
| 56.07 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics: | | | | | |
| 10 | - Of jute or of other textile bast fibres of heading 53.03: | | | | | |
| | --- Not plaited or braided: | | | | | |
| 11 | ---- Of urena | 10 | 15 | Free | 20 | Free |
| 19 | ---- Other | 10 | 15 | Free | 20 | Free |
| | --- Plaited or braided: | | | | | |
| 21 | ---- Of urena | 10 | 15 | Free | 20 | Free |
| 29 | ---- Other | 10 | 15 | Free | 20 | Free |
| | - Of sisal or other textile fibres of the genus <i>Agave</i> : | | | | | |
| 21 | -- Binder or baler twine: | | | | | |
| | --- Not plaited or braided: | | | | | |
| 11 | ---- Of sisal | 10 | 15 | Free | 20 | Free |
| 19 | ---- Other | 10 | 15 | Free | 20 | Free |
| | --- Plaited or braided: | | | | | |
| 21 | ---- Of sisal | 10 | 15 | Free | 20 | Free |
| 29 | ---- Other | 10 | 15 | Free | 20 | Free |
| 29 | -- Other: | | | | | |
| | --- Not plaited or braided: | | | | | |
| 11 | ---- Of sisal | 10 | 15 | Free | 20 | Free |
| 19 | ---- Other | 10 | 15 | Free | 20 | Free |
| 30 | - Of abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>) or other hard (leaf) fibres: | | | | | |
| | -- Not plaited or braided: | | | | | |
| 11 | --- Of true hemp | 10 | 15 | Free | 20 | Free |
| 19 | --- Other | 10 | 15 | Free | 20 | Free |
| | -- Plaited or braided: | | | | | |
| 21 | --- Of true hemp | 10 | 15 | Free | 20 | Free |
| 29 | --- Other | 10 | 15 | Free | 20 | Free |
| 41 | - Of polyethylene or polypropylene: | | | | | |
| | -- Binder or baler twine: | | | | | |
| 10 | --- Not plaited or braided | 10 | 15 | Free | 20 | Free |
| 20 | --- Plaited or braided | 10 | 15 | Free | 20 | Free |
| 49 | -- Other: | | | | | |
| 10 | --- Not plaited or braided | 10 | 15 | Free | 20 | Free |
| 20 | --- Plaited or braided | 10 | 15 | Free | 20 | Free |
| 50 | - Of other synthetic fibres: | | | | | |
| 10 | --- Not plaited or braided | 10 | 15 | Free | 20 | Free |
| 20 | --- Plaited or braided | 10 | 15 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Not plaited or braided | 10 | 15 | Free | 20 | Free |
| 20 | --- Plaited or braided | 10 | 15 | Free | 20 | Free |
| 56.08 | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials: | | | | | |
| | - Of man-made textile materials: | | | | | |
| 11 00 | -- Made up fishing nets | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 56.09 00 00 | Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included | 5 | 20 | Free | 20 | Free |

CHAPTER 57
CARPETS AND OTHER TEXTILE FLOOR COVERINGS

NOTES

1. For the purposes of this Chapter, the term “carpets and other textile floor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| 57.01 | Carpets and other textile floor coverings, knotted, whether or not made up: | | | | | |
| 10 00 | - Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 15 | 10 | Free | 20 | Free |
| 57.02 | Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs: | | | | | |
| 10 00 | - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | 15 | 10 | Free | 20 | Free |
| 20 00 | - Floor coverings of coconut fibre (coir) | 15 | 10 | Free | 20 | Free |
| | - Other, of pile construction, not made up: | | | | | |
| 31 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 32 00 | -- Of man-made textile materials | 15 | 10 | Free | 20 | Free |
| 39 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| | - Other, of pile construction, made up: | | | | | |
| 41 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 42 00 | -- Of man-made textile materials | 15 | 10 | Free | 20 | Free |
| 49 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| | - Other, not of pile construction, not made up: | | | | | |
| 51 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 52 00 | -- Of man-made textile materials | 15 | 10 | Free | 20 | Free |
| 59 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| | - Other, not of pile construction, made up: | | | | | |
| 91 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 92 00 | -- Of man-made textile materials | 15 | 10 | Free | 20 | Free |
| 99 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| 57.03 | Carpets and other textile floor coverings, tufted, whether or not made up: | | | | | |
| 10 00 | - Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 20 00 | - Of nylon or other polyamides | 15 | 10 | Free | 20 | Free |
| 30 00 | - Of other man-made textile materials | 15 | 10 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 15 | 10 | Free | 20 | Free |
| 57.04 | Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up: | | | | | |
| 10 00 | - Tiles, having a maximum surface area of 0.3 m ² | 15 | 10 | Free | 20 | Free |
| 90 00 | - Other | 15 | 10 | Free | 20 | Free |
| 57.05 00 00 | Other carpets and other textile floor coverings, whether or not made up | 15 | 10 | Free | 20 | Free |

CHAPTER 58
SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE;
TAPESTRIES; TRIMMINGS; EMBROIDERY

NOTES

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 5803, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.
5. For the purposes of heading 5806, the expression "narrow woven fabrics" means:
 - a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - b) tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading 5808.
6. In heading 5810, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).
7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|------|------|-----|------|
| 58.01 | Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06: | | | | | |
| 10 00 | - Of wool or fine animal hair | 10 | 15 | Free | 20 | Free |
| | - Of cotton: | | | | | |
| 21 00 | -- Uncut weft pile fabrics | Free | Free | Free | 20 | Free |
| 22 00 | -- Cut corduroy | 10 | 15 | Free | 20 | Free |
| 23 00 | -- Other weft pile fabrics | Free | Free | Free | 20 | Free |
| 24 00 | -- Warp pile fabrics, épinglé (uncut) | 10 | 15 | Free | 20 | Free |
| 25 00 | -- Warp pile fabrics, cut | 10 | 15 | Free | 20 | Free |
| 26 00 | -- Chenille fabrics | Free | Free | Free | 20 | Free |
| | - Of man-made fibres: | | | | | |
| 31 00 | -- Uncut weft pile fabrics | 10 | 15 | Free | 20 | Free |
| 32 00 | -- Cut corduroy | 10 | 15 | Free | 20 | Free |
| 33 00 | -- Other weft pile fabrics | 10 | 15 | Free | 20 | Free |
| 34 00 | -- Warp pile fabrics, épinglé (uncut) | 10 | 15 | Free | 20 | Free |
| 35 00 | -- Warp pile fabrics, cut | Free | Free | Free | 20 | Free |
| 36 00 | -- Chenille fabrics | Free | Free | Free | 20 | Free |
| 90 00 | - Of other textile materials | Free | Free | Free | 20 | Free |
| 58.02 | Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03: | | | | | |
| | - Terry towelling and similar woven terry fabrics, of cotton: | | | | | |
| 11 00 | -- Unbleached | 25 | Free | Free | 20 | Free |
| 19 00 | -- Other | Free | Free | Free | 20 | Free |
| 20 00 | - Terry towelling and similar woven terry fabrics, of other textile materials | 10 | 15 | Free | 20 | Free |
| 30 00 | - Tufted textile fabrics | 5 | 20 | Free | 20 | Free |
| 58.03 | Gauze, other than narrow fabrics of heading 58.06: | | | | | |
| 10 00 | - Of cotton seeds | 25 | Free | Free | 20 | Free |
| 90 00 | - Of other textile materials | Free | Free | Free | 20 | Free |
| 58.04 | Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06: | | | | | |
| 10 00 | - Tulles and other net fabrics | Free | Free | Free | 20 | Free |
| | - Mechanically made lace: | | | | | |
| 21 00 | -- Of man-made fibres | Free | Free | Free | 20 | Free |
| 29 00 | -- Of other textile materials | Free | Free | Free | 20 | Free |
| 30 00 | - Hand-made lace | Free | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 58.05 00 00 | Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Free | Free | Free | 20 | Free |
| 58.06 | Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs): | | | | | |
| 10 00 | - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics | Free | Free | Free | 20 | Free |
| 20 00 | - Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread | Free | Free | Free | 20 | Free |
| | - Other woven fabrics: | | | | | |
| 31 00 | -- Of cotton seeds | Free | Free | Free | 20 | Free |
| 32 00 | -- Of man-made fibres | Free | Free | Free | 20 | Free |
| 39 00 | -- Of other textile materials | Free | Free | Free | 20 | Free |
| 40 00 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | Free | Free | Free | 20 | Free |
| 58.07 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered: | | | | | |
| 10 00 | - Woven | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | Free | Free | 20 | Free |
| 58.08 | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles: | | | | | |
| 10 00 | - Braids in the piece | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | Free | Free | Free | 20 | Free |
| 58.09 00 00 | Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included | Free | Free | Free | 20 | Free |
| 58.10 | Embroidery, in the piece, in strips or in motifs: | | | | | |
| 10 00 | - Embroidery without visible ground | 5 | 20 | Free | 20 | Free |
| | - Other embroidery: | | | | | |
| 91 00 | -- Of cotton seeds | Free | Free | Free | 20 | Free |
| 92 00 | -- Of man-made fibres | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Of other textile materials | Free | Free | Free | 20 | Free |
| 58.11 00 00 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10 | Free | Free | Free | 20 | Free |

CHAPTER 59
IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;
TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.
2. Heading 5903 applies to:
 - a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - 1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - 2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - 3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - 4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - 5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - 6) textile products of heading 5811;
 - b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.
3. For the purposes of heading 5905, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).
 This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814) or on a textile backing (generally heading 5907).
4. For the purposes of heading 5906, the expression “rubberized textile fabrics” means:
 - a) textile fabrics impregnated, coated, covered or laminated with rubber,
 - i) weighing not more than 1 500 g/m²; or
 - ii) weighing more than 1 500 g/m² and containing more than 50% by weight of textile material;
 - b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and
 - c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.
 This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.
5. Heading 5907 does not apply to:
 - a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - e) wood veneered on a backing of textile fabrics (heading 4408);
 - f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);
 - g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or
 - h) metal foil on a backing of textile fabrics (Section XV).
6. Heading 5910 does not apply to:
 - a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 4010).
7. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:
 - a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:
 - i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - ii) bolting cloth;
 - iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - v) textile fabrics reinforced with metal, of a kind used for technical purposes;
 - vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 59.01 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations: | | | | | |
| 10 00 | - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 59.02 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: | | | | | |
| 10 00 | - Of nylon or other polyamides | 5 | 20 | Free | 20 | Free |
| 20 00 | - Of polyesters | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 59.03 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02: | | | | | |
| 10 | - With poly(vinyl chloride): | | | | | |
| 10 | --- Textile fabrics for tarpaulins weighing more than 500 g/m ² | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 20 | - With polyurethane: | | | | | |
| 10 | --- Textile fabrics for tarpaulins weighing more than 500 g/m ² | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Textile fabrics for tarpaulins weighing more than 500 g/m ² | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 59.04 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape: | | | | | |
| 10 00 | - Linoleum | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 59.05 00 00 | Textile wall coverings | 20 | 5 | Free | 20 | Free |
| 59.06 | Rubberized textile fabrics, other than those of heading 59.02: | | | | | |
| 10 | - Adhesive tape of a width not exceeding 20 cm | | | | | |
| 10 | --- Electrical insulators | Free | 5 | Free | 20 | Free |
| 20 | --- For medical or surgical use other than those of heading 30.05 | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Knitted or crocheted | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 59.07 00 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like: | | | | | |
| 10 | --- Textile fabrics for tarpaulins weighing more than 500 g/m ² | Free | 25 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 59.08 00 00 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated | 5 | 10 | Free | 20 | Free |
| 59.09 00 00 | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials | 5 | Free | Free | 20 | Free |
| 59.10 00 00 | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material | 5 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|----|------|-----|------|
| 59.11 | Textile products and articles, for technical uses, specified in Note 7 to this Chapter: | | | | | |
| 10 00 | - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams) | 5 | 10 | Free | 20 | Free |
| 20 00 | - Bolting cloth, whether or not made up - Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement): | 5 | 10 | Free | 20 | Free |
| 31 00 | - - Weighing less than 650 g/m ² | 5 | 10 | Free | 20 | Free |
| 32 00 | - - Weighing 650 g/m ² or more | 5 | 10 | Free | 20 | Free |
| 40 00 | - Straining cloth of a kind used in oil presses or the like, including that of human hair | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |

CHAPTER 60
KNITTED OR CROCHETED FABRICS

NOTES

1. This Chapter does not cover:
 - a) crochet lace of heading 5804;
 - b) labels, badges or similar articles, knitted or crocheted, of heading 5807; or
 - c) knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 6001.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 60.01 | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted: | | | | | |
| 10 00 | - "Long pile" fabrics | 20 | 5 | Free | 20 | Free |
| | - Terry fabrics: | | | | | |
| 21 00 | -- Of cotton seeds | Free | Free | Free | 20 | Free |
| 22 00 | -- Of man-made fibres | Free | Free | Free | 20 | Free |
| 29 00 | -- Of other textile materials | 20 | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 92 00 | -- Of man-made fibres | Free | Free | Free | 20 | Free |
| 99 00 | -- Of other textile materials | 20 | 5 | Free | 20 | Free |
| 60.02 | Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01: | | | | | |
| 40 00 | - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | Free | Free | 20 | Free |
| 60.03 | Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02: | | | | | |
| 10 00 | -- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 20 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 30 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 40 00 | -- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 00 | -- Other | 20 | 5 | Free | 20 | Free |
| 60.04 | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01: | | | | | |
| 10 00 | - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | 20 | 5 | Free | 20 | Free |
| 90 00 | - Other | 20 | 5 | Free | 20 | Free |
| 60.05 | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04: | | | | | |
| 10 00 | - Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| | - Of cotton seeds | | | | | |
| 21 00 | -- Unbleached or bleached | 20 | 5 | Free | 20 | Free |
| 22 00 | -- Dyed | 20 | 5 | Free | 20 | Free |
| 23 00 | -- Of yarns of different colours | 20 | 5 | Free | 20 | Free |
| 24 00 | -- Printed | 20 | 5 | Free | 20 | Free |
| | - Of synthetic fibres | | | | | |
| 31 00 | -- Unbleached or bleached | 20 | 5 | Free | 20 | Free |
| 32 00 | -- Dyed | 20 | 5 | Free | 20 | Free |
| 33 00 | -- Of yarns of different colours | 20 | 5 | Free | 20 | Free |
| 34 00 | -- Printed | 20 | 5 | Free | 20 | Free |
| | - Of artificial fibres | | | | | |
| 41 00 | -- Unbleached or bleached | 20 | 5 | Free | 20 | Free |
| 42 00 | -- Dyed | 20 | 5 | Free | 20 | Free |
| 43 00 | -- Of yarns of different colours | 20 | 5 | Free | 20 | Free |
| 44 00 | -- Printed | 20 | 5 | Free | 20 | Free |
| 90 00 | - Other | 20 | 5 | Free | 20 | Free |
| 60.06 | Other knitted or crocheted fabrics: | | | | | |
| 10 00 | - Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-------|----------------------------------|----|----|------|-----|------|
| | - Of cotton seeds | | | | | |
| 21 00 | -- Unbleached or bleached | 20 | 5 | Free | 20 | Free |
| 22 00 | -- Dyed | 20 | 5 | Free | 20 | Free |
| 23 00 | -- Of yarns of different colours | 20 | 5 | Free | 20 | Free |
| 24 00 | -- Printed | 20 | 5 | Free | 20 | Free |
| | - Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 31 00 | -- Unbleached or bleached | 20 | 5 | Free | 20 | Free |
| 32 00 | -- Dyed | 20 | 5 | Free | 20 | Free |
| 33 00 | -- Of yarns of different colours | 20 | 5 | Free | 20 | Free |
| 34 00 | -- Printed | 20 | 5 | Free | 20 | Free |
| | - Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 41 00 | -- Unbleached or bleached | 20 | 5 | Free | 20 | Free |
| 42 00 | -- Dyed | 20 | 5 | Free | 20 | Free |
| 43 00 | -- Of yarns of different colours | 20 | 5 | Free | 20 | Free |
| 44 00 | -- Printed | 20 | 5 | Free | 20 | Free |
| 90 00 | - Other | 20 | 5 | Free | 20 | Free |

CHAPTER 61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - a) goods of heading 6212;
 - b) worn clothing or other worn articles of heading 6309; or
 - c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
 - a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - b) the term "ensemble" means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
 - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 6112.
4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 6105 does not cover sleeveless garments.
5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 6111:
 - a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
 - b) articles which are, *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.
7. For the purposes of heading 6112, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition, whether or not of the same colour, they must also be of corresponding or compatible size.
8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|----|------|-----|------|
| 61.01 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03: | | | | | |
| 10 00 | - Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 20 00 | - Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 30 | - Of man-made fibres: | | | | | |
| 10 | --- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 20 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 20 | 5 | Free | 20 | Free |
| 61.02 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04: | | | | | |
| 10 00 | - Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 20 00 | - Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 30 | - Of man-made fibres: | | | | | |
| 10 | --- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 20 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 20 | 5 | Free | 20 | Free |
| 61.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted: | | | | | |
| | - Suits: | | | | | |
| 11 00 | -- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 12 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 19 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 20 | --- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| | - Ensembles: | | | | | |
| 21 00 | -- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 22 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 23 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 29 | -- Of other textile materials | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| | - Jackets and blazers: | | | | | |
| 31 00 | -- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 32 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 33 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 39 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 41 00 | -- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 42 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 43 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 49 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 61.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted: | | | | | |
| | - Suits: | | | | | |
| 11 00 | -- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 12 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 13 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 19 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| | - Ensembles: | | | | | |
| 21 00 | -- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 22 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| | - Ensembles (contd.): | | | | | |
| 23 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|----|------|-----|------|
| 29 | -- Of other textile materials | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| | - Jackets and blazers: | | | | | |
| 31 00 | -- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 32 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 33 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 39 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| | - Dresses: | | | | | |
| 41 00 | -- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 42 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 43 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 44 00 | -- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 49 00 | -- Of other textile materials | 20 | 5 | Free | 20 | Free |
| | - Skirts and divided skirts: | | | | | |
| 51 00 | -- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 52 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 53 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 59 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 61 00 | -- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 62 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 63 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 69 | -- Of other textile materials | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 61.05 | Men's or boys' shirts, knitted or crocheted: | | | | | |
| 10 00 | - Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 20 | - Of man-made fibres: | | | | | |
| 10 | --- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 20 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 20 | 5 | Free | 20 | Free |
| 61.06 | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted: | | | | | |
| 10 00 | - Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 20 | - Of man-made fibres: | | | | | |
| 10 | --- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 20 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 20 | 5 | Free | 20 | Free |
| 61.07 | Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted: | | | | | |
| | - Underpants and briefs: | | | | | |
| 11 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 12 00 | -- Of man-made fibres | 20 | 5 | Free | 20 | Free |
| 19 00 | -- Of other textile materials | 20 | 5 | Free | 20 | Free |
| | - Nightshirts and pyjamas: | | | | | |
| 21 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 22 00 | -- Of man-made fibres | 20 | 5 | Free | 20 | Free |
| 29 00 | -- Of other textile materials | 20 | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 92 00 | -- Of man-made fibres | 20 | 5 | Free | 20 | Free |
| 99 | -- Of other materials: | | | | | |
| 10 | --- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 61.08 | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted: | | | | | |
| | - Slips and petticoats: | | | | | |
| 11 00 | -- Of man-made fibres | 20 | 5 | Free | 20 | Free |
| 19 00 | -- Of other textile materials | 20 | 5 | Free | 20 | Free |
| | - Briefs and panties: | | | | | |
| 21 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 22 00 | -- Of man-made fibres | 20 | 5 | Free | 20 | Free |
| 29 00 | -- Of other textile materials | 20 | 5 | Free | 20 | Free |
| | - Nightshirts and pyjamas: | | | | | |
| 31 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 32 00 | -- Of man-made fibres | 20 | 5 | Free | 20 | Free |
| 39 00 | -- Of other textile materials | 20 | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|----|------|-----|------|
| | - Other: | | | | | |
| 91 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 92 00 | -- Of man-made fibres | 20 | 5 | Free | 20 | Free |
| 99 | -- Of other materials: | | | | | |
| 10 | --- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 61.09 | T-shirts, singlets and other vests, knitted or crocheted: | | | | | |
| 10 00 | - Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 90 | - Of other textile materials | | | | | |
| 10 | --- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 61.10 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted: | | | | | |
| 10 00 | - Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 20 00 | - Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 30 00 | - Of man-made fibres | 20 | 5 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 20 | 5 | Free | 20 | Free |
| 61.11 | Babies' garments and clothing accessories, knitted or crocheted: | | | | | |
| | - Of wool or fine animal hair | | | | | |
| 11 00 | -- Of wool | 20 | 5 | Free | 20 | Free |
| 12 00 | -- Of Kashmir (cashmere) goats | 20 | 5 | Free | 20 | Free |
| 19 00 | -- Other | 20 | 5 | Free | 20 | Free |
| 20 00 | - Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 30 00 | - Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 90 | - Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 61.12 | Track suits, ski suits and swimwear, knitted or crocheted: | | | | | |
| | - Track suits: | | | | | |
| 11 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 12 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 19 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 20 00 | - Ski suits | 20 | 5 | Free | 20 | Free |
| | - Men's or boys' swimwear: | | | | | |
| 31 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 39 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 20 | --- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| | - Women's or girls' swimwear: | | | | | |
| 41 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 49 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 20 | --- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 61.13 00 00 | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07 | 20 | 5 | Free | 20 | Free |
| 61.14 | Other garments, knitted or crocheted: | | | | | |
| 10 00 | - Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 20 00 | - Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 30 | - Of man-made fibres: | | | | | |
| 10 | --- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 20 | --- Of artificial fibres | 20 | 5 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 20 | 5 | Free | 20 | Free |
| 61.15 | Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted: | | | | | |
| | - Panty hose and tights: | | | | | |
| 11 00 | -- Of synthetic fibres, measuring per single yarn 67 decitex | 20 | 5 | Free | 20 | Free |
| 12 00 | -- Of synthetic fibres, measuring per single yarn 67 decitex or more | 20 | 5 | Free | 20 | Free |
| 19 | -- Of other materials: | | | | | |
| 10 | --- Of wool or fine animal hair | 20 | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 20 00 | - Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | 20 | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 | -- Of wool or fine animal hair | | | | | |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|-----|------|
| 10 | --- Knee supports, ankle supports, stockings for varicose veins, trusses and the like | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 92 | - Other: | | | | | |
| 10 | -- Of cotton: | | | | | |
| 10 | --- Knee supports, ankle supports, stockings for varicose veins, trusses and the like | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 20 | 5 | Free | 20 | Free |
| 93 | -- Of synthetic fibres: | | | | | |
| 10 | --- Knee supports, ankle supports, stockings for varicose veins, trusses and the like | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 99 | -- Of other materials: | | | | | |
| 10 | --- Knee supports, ankle supports, stockings for varicose veins, trusses and the like | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 61.16 | Gloves, mittens and mitts, knitted or crocheted: | | | | | |
| 10 00 | - Impregnated, coated or covered with plastics or rubber | 15 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 92 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 93 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 99 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| 61.17 | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories: | | | | | |
| 10 00 | - Shawls, scarves, mufflers, mantillas, veils and the like | 20 | 5 | Free | 20 | Free |
| 20 00 | - Ties, bow ties and cravats | 20 | 5 | Free | 20 | Free |
| 80 00 | - Other accessories | 20 | 5 | Free | 20 | Free |
| 90 00 | - Parts | 20 | 5 | Free | 20 | Free |

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 6212).
2. This Chapter does not cover:
 - a) worn clothing or other worn articles of heading 6309; or
 - b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6203 and 6204:
 - a) the term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions:

 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - b) the term “ensemble” means a set of garments (other than suits and articles of heading 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
 - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 6211.
4. For the purposes of heading 6209:
 - a) the expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;
 - b) articles which are, *prima facie*, classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.
5. Garments which are, *prima facie*, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.
6. For the purposes of heading 6211, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.
9. Articles of this Chapter may be made of metal thread.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|----|------|-----|------|
| 62.01 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03: | | | | | |
| | - Overcoats, raincoats, car-coats, capes, cloaks and similar articles: | | | | | |
| 11 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 12 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 13 00 | -- Of man-made fibres | 15 | 10 | Free | 20 | Free |
| 19 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 92 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 93 00 | -- Of man-made fibres | 15 | 10 | Free | 20 | Free |
| 99 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| 62.02 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04: | | | | | |
| | - Overcoats, raincoats, car-coats, capes, cloaks and similar articles: | | | | | |
| 11 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 12 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 13 00 | -- Of man-made fibres | 15 | 10 | Free | 20 | Free |
| 19 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 92 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 93 00 | -- Of man-made fibres | 15 | 10 | Free | 20 | Free |
| 99 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| 62.03 | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear): | | | | | |
| | - Suits: | | | | | |
| 11 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 12 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 19 | -- Of other materials: | | | | | |
| 10 | --- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 20 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| | - Ensembles: | | | | | |
| 21 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 22 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 23 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 29 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| | - Jackets and blazers: | | | | | |
| 31 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 32 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 33 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 39 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 41 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 42 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 43 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 49 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 62.04 | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear): | | | | | |
| | - Suits: | | | | | |
| 11 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 12 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 13 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 19 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| | - Ensembles: | | | | | |
| 21 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|----|------|-----|------|
| 22 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 23 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 29 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| | - Jackets and blazers: | | | | | |
| 31 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 32 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 33 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 39 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| | - Dresses: | | | | | |
| 41 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 42 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 43 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 44 00 | -- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 49 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| | - Skirts and divided skirts: | | | | | |
| 51 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 52 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 53 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 59 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| | - Trousers, bib and brace overalls, breeches and shorts: | | | | | |
| 61 00 | -- Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 62 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 63 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 69 | -- Of other materials: | | | | | |
| 10 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 15 | 10 | Free | 20 | Free |
| 62.05 | Men's or boys' shirts: | | | | | |
| 10 00 | - Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 20 00 | - Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 30 | - Of man-made fibres: | | | | | |
| 10 | --- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 20 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 15 | 10 | Free | 20 | Free |
| 62.06 | Women's or girls' blouses, shirts and shirt-blouses: | | | | | |
| 10 00 | - Of silk or of silk waste | 15 | 10 | Free | 20 | Free |
| 20 00 | - Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 30 00 | - Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 40 | - Of man-made fibres: | | | | | |
| 10 | --- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 20 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 15 | 10 | Free | 20 | Free |
| 62.07 | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles: | | | | | |
| | - Underpants and briefs: | | | | | |
| 11 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 19 | -- Of other materials: | | | | | |
| 10 | --- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 90 | --- Of other fibres | 15 | 10 | Free | 20 | Free |
| 21 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 22 | -- Of man-made fibres: | | | | | |
| 10 | --- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 20 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 29 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 92 | -- Of man-made fibres: | | | | | |
| 10 | --- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 20 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 99 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| 62.08 | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles: | | | | | |
| | - Slips and petticoats | | | | | |
| 11 | - Of man-made fibres: | | | | | |
| 10 | --- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 20 | --- Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 19 | -- Of other materials: | | | | | |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|---|----|----|------|-----|------|
| 10 | - - - Of cotton | 15 | 10 | Free | 20 | Free |
| 90 | - - - Other | 15 | 10 | Free | 20 | Free |
| | - Nightshirts and pyjamas: | | | | | |
| 21 00 | - - Of cotton | 15 | 10 | Free | 20 | Free |
| 22 | - - Of man-made fibres: | | | | | |
| 10 | - - - Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 20 | - - - Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 29 00 | - - Of other textile materials | 15 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | - - Of cotton | 15 | 10 | Free | 20 | Free |
| 92 | - - Of man-made fibres: | | | | | |
| 10 | - - - Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 20 | - - - Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 99 00 | - - Of other textile materials | 15 | 10 | Free | 20 | Free |
| 62.09 | Babies' garments and clothing accessories: | | | | | |
| 10 00 | - Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 20 00 | - Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 30 00 | - Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 90 | - Of other textile materials | | | | | |
| 10 | - - - Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 | - - - Other | 15 | 10 | Free | 20 | Free |
| 62.10 | Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07: | | | | | |
| 10 00 | - Of fabrics of heading 56.02 or 56.03 | 15 | 10 | Free | 20 | Free |
| 20 00 | - Other garments, of the type described in subheadings 62.01 11 to 62.01 19 | 15 | 10 | Free | 20 | Free |
| 30 00 | - Other garments, of the type described in subheadings 62.02 11 to 62.02 19 | 15 | 10 | Free | 20 | Free |
| 40 00 | - Other men's or boys' garments | 15 | 10 | Free | 20 | Free |
| 50 00 | - Other women's or girls' garments | 15 | 10 | Free | 20 | Free |
| 62.11 | Track suits, ski suits and swimwear, other garments: | | | | | |
| | - Swimwear: | | | | | |
| 11 00 | - - Men's or boys' | 15 | 10 | Free | 20 | Free |
| | Track suits, ski suits and swimwear, other garments: | | | | | |
| 12 00 | - - For women and girls | 15 | 10 | Free | 20 | Free |
| 20 00 | - Ski suits | 15 | 10 | Free | 20 | Free |
| | - Other garments, men's or boys': | | | | | |
| 31 00 | - - Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 32 00 | - - Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 33 00 | - - Of man-made fibres | 15 | 10 | Free | 20 | Free |
| 39 00 | - - Of other textile materials | 15 | 10 | Free | 20 | Free |
| 41 00 | - - Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 42 00 | - - Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 43 00 | - - Of man-made fibres | 15 | 10 | Free | 20 | Free |
| 49 00 | - - Of other textile materials | 15 | 10 | Free | 20 | Free |
| 62.12 | Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted: | | | | | |
| 10 00 | - Brassières | 15 | 10 | Free | 20 | Free |
| 20 00 | - Girdles and panty-girdles | 15 | 10 | Free | 20 | Free |
| 30 00 | - Corselettes | 15 | 10 | Free | 20 | Free |
| 90 00 | - Other | 15 | 10 | Free | 20 | Free |
| 62.13 | Handkerchiefs: | | | | | |
| 10 00 | - Of silk or of silk waste | 10 | 15 | Free | 20 | Free |
| 20 00 | - Of cotton seeds | 10 | 15 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 10 | 15 | Free | 20 | Free |
| 62.14 | Shawls, scarves, mufflers, mantillas, veils and the like: | | | | | |
| 10 00 | - Of silk or of silk waste | 15 | 10 | Free | 20 | Free |
| 20 00 | - Of wool or fine animal hair | 15 | 10 | Free | 20 | Free |
| 30 00 | - Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 40 00 | - Of artificial fibres | 15 | 10 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 15 | 10 | Free | 20 | Free |
| 62.15 | Ties, bow ties and cravats: | | | | | |
| 10 00 | - Of silk or of silk waste | 15 | 10 | Free | 20 | Free |
| 20 00 | - Of man-made fibres | 15 | 10 | Free | 20 | Free |
| 90 00 | - Of other textile materials | 15 | 10 | Free | 20 | Free |
| 62.16 00 | Gloves, mittens and mitts: | | | | | |
| 10 | - - - Protective gloves for all trades not elsewhere specified or included | 15 | 10 | Free | 20 | Free |
| 90 | - - - Other | 15 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|----|------|-----|------|
| 62.17 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12: | | | | | |
| 10 | - Fittings: | | | | | |
| 10 | --- Shoulder or other pads | 10 | 15 | Free | 20 | Free |
| 20 | --- Accessories for women's clothes and undergarments | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 90 | - Parts: | | | | | |
| 10 | --- Accessories for women's clothes and undergarments | 15 | 10 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |

CHAPTER 63
OTHER MADE UP TEXTILE ARTICLES; SETS;
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

NOTES

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - a) goods of Chapters 56 to 62; or
 - b) worn clothing or other worn articles of heading 6309.
3. Heading 6309 applies only to the following goods:
 - a) articles of textile materials:
 - i) clothing and clothing accessories, and parts thereof;
 - ii) blankets and travelling rugs;
 - iii) bed linen, table linen, toilet linen and kitchen linen;
 - iv) furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805;
 - b) footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

 - i) they must show signs of appreciable wear, and
 - ii) they must be presented in bulk or in bales, sacks or similar packings.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|----|------|-----|------|
| | I.-OTHER MADE UP TEXTILE ARTICLES | | | | | |
| 63.01 | Blankets and travelling rugs: | | | | | |
| 10 00 | - Electric blankets | 15 | 10 | Free | 20 | Free |
| 20 00 | - Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair | 10 | 15 | Free | 20 | Free |
| 30 00 | - Blankets (other than electric blankets) and travelling rugs, of cotton | 10 | 15 | Free | 20 | Free |
| 40 00 | - Blankets (other than electric blankets) and travelling rugs, of synthetic fibres | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other blankets and travelling rugs | 15 | 10 | Free | 20 | Free |
| 63.02 | Bed linen, table linen, toilet linen and kitchen linen: | | | | | |
| 10 00 | - Bed linen, knitted or crocheted | 20 | 5 | Free | 20 | Free |
| | - Other bed linen, printed: | | | | | |
| 21 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 22 00 | -- Of man-made fibres | 15 | 10 | Free | 20 | Free |
| 29 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| | - Other bed linen: | | | | | |
| 31 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 32 00 | -- Of man-made fibres | 15 | 10 | Free | 20 | Free |
| 39 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| 40 00 | -- Table linen, knitted or crocheted | 20 | 5 | Free | 20 | Free |
| | - Other table linen: | | | | | |
| 51 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 52 00 | -- Of linseed | 15 | 10 | Free | 20 | Free |
| 53 00 | -- Of man-made fibres | 15 | 10 | Free | 20 | Free |
| 59 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| 60 00 | - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 15 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 92 00 | -- Of linseed | 15 | 10 | Free | 20 | Free |
| 93 00 | -- Of man-made fibres | 15 | 10 | Free | 20 | Free |
| 99 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| 63.03 | Curtains (including drapes) and interior blinds; curtain or bed valances: | | | | | |
| | - Knitted or crocheted: | | | | | |
| 11 00 | -- Of cotton seeds | 20 | 5 | Free | 20 | Free |
| 12 00 | -- Of synthetic fibres | 20 | 5 | Free | 20 | Free |
| 19 00 | -- Of other textile materials | 20 | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of cotton seeds | 15 | 10 | Free | 20 | Free |
| 92 00 | -- Of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 99 00 | -- Of other textile materials | 15 | 10 | Free | 20 | Free |
| 63.04 | Other furnishing articles, excluding those of heading 94.04: | | | | | |
| | - Bedspreads: | | | | | |
| 11 00 | -- Of knitted or crocheted fabrics | 20 | 5 | Free | 20 | Free |
| 19 00 | -- Other | 15 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| | - Other: | | | | | |
| 91 00 | -- Of knitted or crocheted fabrics | 20 | 5 | Free | 20 | Free |
| 92 00 | -- autres qu'en bonneterie de coton | 15 | 10 | Free | 20 | Free |
| 93 00 | -- Not knitted or crocheted, of synthetic fibres | 15 | 10 | Free | 20 | Free |
| 99 00 | -- Not knitted or crocheted, of other textile materials | 15 | 10 | Free | 20 | Free |
| 63.05 | Sacks and bags, of a kind used for the packing of goods: | | | | | |
| 10 | - Of jute or of other textile bast fibres of heading 53.03: | | | | | |
| | --- Of woven fabric of jute: | | | | | |
| 11 | ---- New | 10 | 15 | Free | 20 | Free |
| 12 | ---- Used | 5 | 20 | Free | 20 | Free |
| | -- Of woven fabrics of urena: | | | | | |
| 21 | --- New | 10 | 15 | Free | 20 | Free |
| 22 | --- Used | 5 | 20 | Free | 20 | Free |
| | -- Of woven fabrics of other textile bast fibres: | | | | | |
| 31 | --- New | 10 | 15 | Free | 20 | Free |
| 32 | --- Used | 5 | 20 | Free | 20 | Free |
| 20 | - Of cotton: | | | | | |
| 10 | --- New | 10 | 15 | Free | 20 | Free |
| 20 | --- Used | 5 | 20 | Free | 20 | Free |
| | - Of man-made textile materials: | | | | | |
| 32 | -- Flexible intermediate bulk containers: | | | | | |
| 10 | --- New | 10 | 15 | Free | 20 | Free |
| 20 | --- Used | 5 | 20 | Free | 20 | Free |
| 33 | -- Other, of polyethylene or polypropylene strip or the like: | | | | | |
| 10 | --- New | 10 | 15 | Free | 20 | Free |
| 20 | --- Used | 5 | 20 | Free | 20 | Free |
| 39 | -- Other: | | | | | |
| 10 | --- New | 10 | 15 | Free | 20 | Free |
| 20 | --- Used | 5 | 20 | Free | 20 | Free |
| 90 | - Of other materials: | | | | | |
| | --- Of aloes: | | | | | |
| 11 | ---- New | 10 | 15 | Free | 20 | Free |
| 12 | ---- Used | 5 | 20 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- New | 10 | 15 | Free | 20 | Free |
| 92 | ---- Used | 5 | 20 | Free | 20 | Free |
| 63.06 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: | | | | | |
| | - Tarpaulins, awnings and sunblinds: | | | | | |
| 11 00 | -- Of cotton seeds | 5 | 20 | Free | 20 | Free |
| 12 00 | -- Of synthetic fibres | 5 | 20 | Free | 20 | Free |
| 19 00 | -- Of other textile materials | 5 | 20 | Free | 20 | Free |
| | - Tents: | | | | | |
| 21 00 | -- Of cotton seeds | 5 | 20 | Free | 20 | Free |
| 22 00 | -- Of synthetic fibres | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Of other textile materials | 5 | 20 | Free | 20 | Free |
| | - Sails: | | | | | |
| 31 00 | -- Of synthetic fibres | 5 | 20 | Free | 20 | Free |
| 39 | -- Of other materials: | | | | | |
| 10 | --- Of cotton seeds | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| | - Pneumatic mattresses: | | | | | |
| 41 00 | -- Of cotton seeds | 5 | 20 | Free | 20 | Free |
| 49 00 | -- Of other textile materials | 5 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of cotton seeds | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Of other textile materials | 5 | 20 | Free | 20 | Free |
| 63.07 | Other made up articles, including dress patterns: | | | | | |
| 10 00 | - Floor-cloths, dish-cloths, dusters and similar cleaning cloths | 5 | 20 | Free | 20 | Free |
| 20 00 | - Life-jackets and life-belts | 5 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Dress patterns | 5 | 20 | Free | 20 | Free |
| 20 | --- Umbrella covers | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| | II. SETS | | | | | |
| 63.08 00 00 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | 10 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|-------|-----|------|
| | III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS | | | (*) | | |
| 63.09 00 00 | Worn clothing and other worn articles | 5 | 20 | 3000 | 20 | Free |
| 63.10 | Chiffons, ficelles, cordes et cordages, en matières textiles, sous forme de déchets ou d'articles hors d'usages: | | | | | |
| 10 00 | - Sorted | Free | 25 | 20000 | 20 | Free |
| 90 00 | - Other | Free | 25 | 20000 | 20 | Free |

SECTION XII
FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS,
SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF;
PREPARED FEATHERS AND ARTICLES MADE THEREWITH;
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64
FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:
 - a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - c) worn footwear of heading 6309;
 - d) articles of asbestos (heading 6812);
 - e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); or
 - f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 6406, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 9606.
3. For the purposes of this Chapter:
 - a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - b) the term "leather" refers to the goods of headings 4107 and 4112 to 4114.
4. Subject to Note 3 to this Chapter:
 - a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

SUBHEADING NOTE

1. For the purposes of subheadings 6402 12, 6402 19, 6403 12, 6403 19 and 6404 11, the expression "sports footwear" applies only to:
 - a) footwear which is designed for a sporting activity and has, or has provision for, the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|------|------|-----|------|
| 64.01 | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes: | | | | | |
| 10 | - Footwear incorporating a protective metal toe-cap: | | | | | |
| 10 | --- Shoes covering the ankle and some of the leg | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| | - Other footwear: | | | | | |
| 91 00 | -- Covering the knee | 10 | 15 | Free | 20 | Free |
| 92 00 | -- Covering the ankle but not covering the knee | 10 | 15 | Free | 20 | Free |
| 99 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 64.02 | Other footwear with outer soles and uppers of rubber or plastics: | | | | | |
| | - Sports footwear: | | | | | |
| 11 00 | -- Ski-boots, cross-country ski footwear and snowboard boots | 10 | 15 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Children's shoes with a sole of a length not exceeding 17 cm | 10 | 15 | Free | 20 | Free |
| 20 | --- Sports shoes with spikes, with studs | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 20 00 | - Footwear with upper straps or thongs assembled to the sole by means of plugs | 10 | 15 | Free | 20 | Free |
| 30 00 | - Other footwear, incorporating a protective metal toe-cap | 10 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|------|------|-----|------|
| 91 00 | - Other footwear: | | | | | |
| 99 00 | -- Covering the ankle | 10 | 15 | Free | 20 | Free |
| 99 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 64.03 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather: | | | | | |
| | - Sports footwear: | | | | | |
| 11 00 | -- Ski-boots, cross-country ski footwear and snowboard boots | 10 | 15 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Fitted with spikes or studs | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 20 00 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 10 | 15 | Free | 20 | Free |
| 30 00 | - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap | 10 | 15 | Free | 20 | Free |
| 40 00 | - Other footwear, incorporating a protective metal toe-cap | 10 | 15 | Free | 20 | Free |
| | - Other footwear with outer soles of leather: | | | | | |
| 51 00 | -- Covering the ankle | 10 | 15 | Free | 20 | Free |
| 59 00 | -- Other | 10 | 15 | Free | 20 | Free |
| | - Other footwear: | | | | | |
| 91 00 | -- Covering the ankle | 10 | 15 | Free | 20 | Free |
| 99 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 64.04 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials: | | | | | |
| | - Footwear with outer soles of rubber or plastics: | | | | | |
| 11 | -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like: | | | | | |
| 10 | --- Fitted with spikes or studs | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 20 00 | - Footwear with outer soles of leather or composition leather | 10 | 15 | Free | 20 | Free |
| 64.05 | Other footwear: | | | | | |
| 10 00 | With uppers of leather or composition leather | 10 | 15 | Free | 20 | Free |
| 20 00 | With uppers of textile materials | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |
| 64.06 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof: | | | | | |
| 10 00 | - Uppers and parts thereof, other than stiffeners | 5 | Free | Free | 20 | Free |
| 20 00 | - Outer soles and heels, of rubber or plastics | 5 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of wood | 5 | Free | Free | 20 | Free |
| 99 00 | -- Of other materials | 5 | Free | Free | 20 | Free |

CHAPTER 65
HEADGEAR AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - a) worn headgear of heading 6309;
 - b) asbestos headgear (heading 6812); or
 - c) dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|-----|------|
| 65.01 00 00 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt | Free | 5 | Free | 20 | Free |
| 65.02 00 00 | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed | Free | 5 | Free | 20 | Free |
| 65.03 00 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed: | | | | | |
| 10 | --- Not lined or trimmed | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 65.04 00 00 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed | 10 | 15 | Free | 20 | Free |
| 65.05 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed: | | | | | |
| 10 00 | - Hair-nets | 10 | 15 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Cork helmets | 10 | 15 | Free | 20 | Free |
| 20 | --- Headgear made up from woven fabric without hat shapes | 10 | 15 | Free | 20 | Free |
| 30 | --- Peaked caps | 10 | 15 | Free | 20 | Free |
| 40 | --- Berets, bonnets, skull-caps, fezzes and certain other oriental headgear, made by knitting or crocheting, fulled or felted | 10 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 65.06 | Other headgear, whether or not lined or trimmed: | | | | | |
| 10 00 | - Safety headgear | 10 | 15 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of rubber or of plastics | 10 | 15 | Free | 20 | Free |
| 92 00 | -- Of furskin | 10 | 15 | Free | 20 | Free |
| 99 00 | -- Of other materials | 10 | 15 | Free | 20 | Free |

CHAPTER 66
UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS,
RIDING-CROPS AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - a) measure walking-sticks or the like (heading 9017);
 - b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|-----|------|
| 66.01 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas): | | | | | |
| 10 00 | - Garden or similar umbrellas | 10 | 15 | Free | 20 | Free |
| 91 00 | - Other: | | | | | |
| | - - Having a telescopic shaft | 10 | 15 | Free | 20 | Free |
| 99 00 | - - Other | 10 | 15 | Free | 20 | Free |
| 66.02 00 00 | Walking-sticks, seat-sticks, whips, riding-crops and the like | 10 | 15 | Free | 20 | Free |
| 66.03 | Parts, trimmings and accessories of articles of heading 66.01 or 66.02: | | | | | |
| 10 00 | - Handles and knobs | Free | 5 | Free | 20 | Free |
| 20 00 | - Umbrella frames, including frames mounted on shafts (sticks) | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

CHAPTER 67
PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN;
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

NOTES

1. This Chapter does not cover:
 - a) straining cloth of human hair (heading 5911);
 - b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - c) footwear (Chapter 64);
 - d) headgear or hair-nets (Chapter 65);
 - e) toys, sports requisites or carnival articles (Chapter 95); or
 - f) feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 6701 does not cover:
 - a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);
 - b) articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - c) artificial flowers or foliage or parts thereof or made up articles of heading 6702.
3. Heading 6702 does not cover:
 - a) articles of glass (Chapter 70); or
 - b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| 67.01 00 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes): | | | | | |
| 10 | - - - Feather dusters | 10 | 15 | Free | 20 | Free |
| 90 | - - - Other | 10 | 15 | Free | 20 | Free |
| 67.02 | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit: | | | | | |
| 10 00 | - Of plastics | 10 | 15 | Free | 20 | Free |
| 90 00 | - Of other materials | 10 | 15 | Free | 20 | Free |
| 67.03 00 00 | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like | 5 | 15 | Free | 20 | Free |
| 67.04 | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included: | | | | | |
| | - Of synthetic textile materials: | | | | | |
| 11 00 | - - Complete wigs | 10 | 15 | Free | 20 | Free |
| 19 00 | - - Other | 10 | 15 | Free | 20 | Free |
| 20 00 | - Of human hair | 10 | 15 | Free | 20 | Free |
| 90 00 | - Of other materials | 10 | 15 | Free | 20 | Free |

SECTION XIII
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS;
CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

NOTES

1. This Chapter does not cover:
 - a) goods of Chapter 25;
 - b) coated, impregnated or covered paper and paperboard of heading 4810 or 4811 (for example, paper coated with mica powder or graphite, bituminized or asphalted paper);
 - c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminized or asphalted fabric);
 - d) articles of Chapter 71;
 - e) tools or parts of tools, of Chapter 82;
 - f) lithographic stones of heading 8442;
 - g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - h) dental burrs (heading 9018);
 - ij) articles of Chapter 91 (for example, clocks and clock cases);
 - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - l) articles of Chapter 95 (for example, toys, games and sports requisites);
 - m) articles of heading 9602, if made of materials specified in Note 2 b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates); or
 - n) articles of Chapter 97 (for example, works of art).
2. In heading 6802 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|------|------|-----|------|
| 68.01 00 00 | Setts, curbstones and flagstones, of natural stone (except slate) | 5 | 10 | Free | 20 | Free |
| 68.02 | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate): | | | | | |
| 10 00 | - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface: | 5 | 10 | Free | 20 | Free |
| 21 00 | -- Marble, travertine and alabaster | 5 | 10 | Free | 20 | Free |
| 22 00 | -- Other calcareous stone | 5 | 10 | Free | 20 | Free |
| 23 00 | -- Granite | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other stone - Other: | 5 | 10 | Free | 20 | Free |
| 91 00 | -- Marble, travertine and alabaster | 5 | 10 | Free | 20 | Free |
| 92 00 | -- Other calcareous stone | 5 | 10 | Free | 20 | Free |
| 93 00 | -- Granite | 5 | 10 | Free | 20 | Free |
| 99 00 | -- Other stone | 5 | 10 | Free | 20 | Free |
| 68.03 00 00 | Worked slate and articles of slate or of agglomerated slate | 5 | 20 | Free | 20 | Free |
| 68.04 | Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials: | | | | | |
| 10 00 | - Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like: | 5 | Free | Free | 20 | Free |
| 21 00 | -- Of agglomerated synthetic or natural diamond | 5 | Free | Free | 20 | Free |
| 22 00 | -- Of other agglomerated abrasives or of ceramics | 5 | Free | Free | 20 | Free |
| 23 00 | -- Of natural stone | 5 | Free | Free | 20 | Free |
| 30 00 | - Hand sharpening or polishing stones | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|------|------|-----|------|
| 68.05 | Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up: | | | | | |
| 10 00 | - On a base of woven textile fabric only | 5 | Free | Free | 20 | Free |
| 20 00 | - On a base of paper or paperboard only | 5 | Free | Free | 20 | Free |
| 30 00 | - On a base of other materials | 5 | Free | Free | 20 | Free |
| 68.06 | Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69: | | | | | |
| 10 00 | - Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls | 5 | Free | Free | 20 | Free |
| 20 00 | - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof) | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 68.07 | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch): | | | | | |
| 10 00 | - In rolls | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 68.08 00 00 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders | 5 | 20 | Free | 20 | Free |
| 68.09 | Articles of plaster or of compositions based on plaster: | | | | | |
| | - Boards, sheets, panels, tiles and similar articles, not ornamented: | | | | | |
| 11 00 | -- Faced or reinforced with paper or paperboard only | 5 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other articles | 5 | 20 | Free | 20 | Free |
| 68.10 | Articles of cement, of concrete or of artificial stone, whether or not reinforced: | | | | | |
| | - Tiles, flagstones, bricks and similar articles: | | | | | |
| 11 00 | -- Building blocks and bricks | 5 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Other articles: | | | | | |
| 91 00 | -- Prefabricated structural components for building or civil engineering | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 68.11 | Articles of asbestos-cement, of cellulose fibre-cement or the like: | | | | | |
| 10 00 | - Corrugated sheets | 5 | 20 | Free | 20 | Free |
| 20 00 | - Other sheets, panels, tiles and similar articles | 5 | 20 | Free | 20 | Free |
| 30 00 | - Tubes, pipes and tube or pipe fittings | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other articles | 5 | 20 | Free | 20 | Free |
| 68.12 | Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13: | | | | | |
| 50 00 | - Clothing, clothing accessories, footwear and headgear | 5 | 10 | Free | 20 | Free |
| 60 00 | - Paper, millboard and felt | 5 | 20 | Free | 20 | Free |
| 70 00 | - Compressed asbestos fibre jointing, in sheets or rolls | 5 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate | 5 | 20 | Free | 20 | Free |
| 20 | --- Thread | 5 | 20 | Free | 20 | Free |
| 30 | --- Cords and string, whether or not plaited or braided | 5 | 20 | Free | 20 | Free |
| 40 | --- Knitted or crocheted fabrics | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|------|------|-----|------|
| 68.13 | Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials: | | | | | |
| 10 00 | - Brake linings and pads | 5 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | - - - Friction material and articles thereof, not usable as imported ⁽¹⁾ | 5 | Free | Free | 20 | Free |
| 90 | - - - Other | 5 | 20 | Free | 20 | Free |
| 68.14 | Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials: | | | | | |
| 10 00 | - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 68.15 | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included: | | | | | |
| 10 00 | - Non-electrical articles of graphite or other carbon | 5 | 20 | Free | 20 | Free |
| 20 00 | - Articles of peat | 5 | 20 | Free | 20 | Free |
| | - Other articles: | | | | | |
| 91 00 | - - Containing magnesite, dolomite or chromite | 5 | 20 | Free | 20 | Free |
| 99 00 | - - Other | 5 | 20 | Free | 20 | Free |

Footnote

⁽¹⁾ Classification in sub-division 68.13 90 10 is dependent on goods being:

- ready for installation having first been machine-finished (i.e. cut to length, width or thickness, and drilled); *and*
- imported directly by the industries in question.

CHAPTER 69
CERAMIC PRODUCTS

NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.
2. This Chapter does not cover:
 - a) products of heading 2844;
 - b) articles of heading 6804;
 - c) articles of Chapter 71 (for example, imitation jewellery);
 - d) cermets of heading 8113;
 - e) articles of Chapter 82;
 - f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - g) artificial teeth (heading 9021);
 - h) articles of Chapter 91 (for example, clocks and clock cases);
 - ij) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - k) articles of Chapter 95 (for example, toys, games and sports requisites);
 - l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or
 - m) articles of Chapter 97 (for example, works of art).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| | I.-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS | | | | | |
| 69.01 00 00 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths | 5 | 20 | Free | 20 | Free |
| 69.02 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths: | | | | | |
| 10 00 | - Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ | 5 | 20 | Free | 20 | Free |
| 20 00 | - Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 69.03 | Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths: | | | | | |
| 10 00 | - Containing by weight more than 50% of graphite or other carbon or of a mixture of these products | 5 | 20 | Free | 20 | Free |
| 20 00 | - Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂) | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| | II. OTHER CERAMIC PRODUCTS | | | | | |
| 69.04 | Ceramic building bricks, flooring blocks, support or filler tiles and the like: | | | | | |
| 10 00 | - Building bricks | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 69.05 | Roofing tiles, chimney-pots, cowls, chimney-liners, architectural ornaments and other ceramic constructional goods: | | | | | |
| 10 00 | - Roofing tiles | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 69.06 00 00 | Ceramic pipes, conduits, guttering and pipe fittings | 5 | 20 | Free | 20 | Free |
| 69.07 | Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing: | | | | | |
| 10 00 | - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| 69.08 | Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing: | | | | | |
| 10 00 | - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 69.09 | Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods: | | | | | |
| | - Ceramic wares for laboratory, chemical or other technical uses: | | | | | |
| 11 00 | -- Of porcelain | 5 | 10 | Free | 20 | Free |
| 12 00 | -- Articles having a hardness equivalent to 9 or more on the Mohs scale | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 69.10 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures: | | | | | |
| 10 00 | - Of porcelain | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 69.11 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china: | | | | | |
| 10 00 | - Tableware and kitchenware | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 69.12 00 00 | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china | 5 | 20 | Free | 20 | Free |
| 69.13 | Statuettes and other ornamental ceramic articles: | | | | | |
| 10 00 | - Of porcelain | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |
| 69.14 | Other ceramic articles: | | | | | |
| 10 00 | - Of porcelain | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |

CHAPTER 70 GLASS AND GLASSWARE

NOTES

1. This Chapter does not cover:
 - a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - b) articles of Chapter 71 (for example, imitation jewellery);
 - c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
 - d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - e) lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 9405;
 - f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 7003, 7004 and 7005:
 - a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
 - b) cutting to shape does not affect the classification of glass in sheets;
 - c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 7006 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 7019, the expression “glass wool” means:
 - a) mineral wools with a silica (SiO₂) content not less than 60% by weight;
 - b) mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight.
 Mineral wools which do not comply with the above specifications fall in heading 6806.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

SUBHEADING NOTE

1. For the purposes of subheadings 7013 21, 7013 31 and 7013 91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|------|------|-----|------|
| 70.01 00 00 | Cullet and other waste and scrap of glass; glass in the mass | 5 | Free | Free | 20 | Free |
| 70.02 | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked: | | | | | |
| 10 00 | - Balls | 5 | Free | Free | 20 | Free |
| 20 00 | - Rods | 5 | Free | Free | 20 | Free |
| | - Tubes: | | | | | |
| 31 00 | -- Of fused quartz or other fused silica | 5 | Free | Free | 20 | Free |
| 32 00 | -- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 70.03 | Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked: | | | | | |
| | - Non-wired sheets: | | | | | |
| 12 00 | -- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer: | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Wired sheets | 5 | Free | Free | 20 | Free |
| 30 00 | - Profile shapes | 5 | Free | Free | 20 | Free |
| 70.04 | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked: | | | | | |
| 20 00 | - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 5 | Free | Free | 20 | Free |
| 90 00 | - Other glass | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|------|------|-----|------|
| 70.05 | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked: | | | | | |
| 10 00 | - Non-wired glass, having an absorbent, reflecting or non-reflecting layer | 10 | 5 | Free | 20 | Free |
| 21 00 | - Other non-wired glass: -- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | 10 | 5 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 5 | Free | 20 | Free |
| 30 00 | - Wired glass | 10 | 5 | Free | 20 | Free |
| 70.06 00 00 | Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials | 10 | 5 | Free | 20 | Free |
| 70.07 | Safety glass, consisting of toughened (tempered) or laminated glass: | | | | | |
| 11 00 | - Toughened (tempered) safety glass: -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | 10 | 5 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 5 | Free | 20 | Free |
| 21 00 | - Laminated safety glass: -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | 10 | 5 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 5 | Free | 20 | Free |
| 70.08 00 00 | Multiple-walled insulating units of glass | 10 | 5 | Free | 20 | Free |
| 70.09 | Glass mirrors, whether or not framed, including rear-view mirrors: | | | | | |
| 10 00 | - Rear-view mirrors for vehicles | 5 | 10 | Free | 20 | Free |
| 91 00 | - Other: -- Unframed | 10 | 15 | Free | 20 | Free |
| 92 00 | -- Framed | 10 | 15 | Free | 20 | Free |
| 70.10 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass: | | | | | |
| 10 00 | - Ampoules | 5 | Free | Free | 20 | Free |
| 20 00 | - Stoppers, lids and other closures | 5 | Free | Free | 20 | Free |
| 90 | - Other, of a capacity: | | | | | |
| 10 | --- Exceeding 1 litre | 5 | Free | Free | 20 | Free |
| 20 | --- Exceeding 0.33 litre but not exceeding 1 litre | 5 | Free | Free | 20 | Free |
| 30 | --- Exceeding 0.15 litre but not exceeding 0.33 litre | 5 | Free | Free | 20 | Free |
| 40 | --- Not exceeding 0.15 litre | 5 | Free | Free | 20 | Free |
| 70.11 | Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like: | | | | | |
| 10 00 | - For electric lighting | 5 | 10 | Free | 20 | Free |
| 20 00 | - For cathode-ray tubes | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 70.12 00 00 | Glass inners for vacuum flasks or for other vacuum vessels | 5 | 10 | Free | 20 | Free |
| 70.13 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18): | | | | | |
| 10 00 | - Of glass-ceramics | 10 | 15 | Free | 20 | Free |
| 21 00 | - Drinking glasses other than of glass-ceramics: -- Of lead crystal | 10 | 15 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 31 00 | - Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics: -- Of lead crystal | 10 | 15 | Free | 20 | Free |
| 32 00 | -- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C | 10 | 15 | Free | 20 | Free |
| 39 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 91 00 | - Other glassware: -- Of lead crystal | 10 | 15 | Free | 20 | Free |
| 99 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 70.14 00 00 | Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|---|------|------|------|------|------|
| 70.15 | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses: | | | | | |
| 10 00 | - Glasses for corrective spectacles | Free | 5 | Free | Free | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 70.16 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms: | | | | | |
| 10 00 | - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 70.17 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated: | | | | | |
| 10 00 | - Of fused quartz or other fused silica | 5 | Free | Free | 20 | Free |
| 20 00 | - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 70.18 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter: | | | | | |
| 10 00 | - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 10 | 15 | Free | 20 | Free |
| 20 00 | - Glass microspheres not exceeding 1 mm in diameter | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |
| 70.19 | Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics): | | | | | |
| | - Slivers, rovings, yarn and chopped strands: | | | | | |
| 11 00 | -- Chopped strands, of a length of not more than 50 mm | 5 | Free | Free | 20 | Free |
| 12 00 | -- Rovings | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: | | | | | |
| 31 00 | -- Mats | 5 | Free | Free | 20 | Free |
| 32 00 | -- Thin sheets (voiles) | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 40 00 | - Woven fabrics of rovings | 5 | Free | Free | 20 | Free |
| | - Other woven fabrics: | | | | | |
| 51 00 | -- Of a width not exceeding 30 cm | 5 | Free | Free | 20 | Free |
| 52 00 | -- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex | 5 | Free | Free | 20 | Free |
| 59 | -- Other: | | | | | |
| 10 | --- Fabrics, whether or not cut to size or shape, for making millstones | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 70.20 00 | Other articles of glass: | | | | | |
| 10 | --- Industrial articles (sight-holes and gauge-glasses, discs, etc.) and articles for husbandry (tanks, cloches, etc.) | 5 | Free | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Babies' feeding bottles | Free | 5 | Free | Free | Free |
| 99 | ---- Other | 10 | 15 | Free | 20 | Free |

**SECTION XIV
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,
PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF;
IMITATION JEWELLERY; COIN**

**CHAPTER 71
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,
PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF;
IMITATION JEWELLERY; COIN**

NOTES

1. Subject to Note 1 a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. a) Headings 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph b) of the foregoing Note does not apply to such articles.
 - b) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - a) amalgams of precious metal, or colloidal precious metal (heading 2843);
 - b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - c) goods of Chapter 32 (for example, lustres);
 - d) supported catalysts (heading 3815);
 - e) articles of heading 4202 or 4203 referred to in Note 2 B to Chapter 42;
 - f) articles of heading 4303 or 4304;
 - g) goods of Section XI (textiles and textile articles);
 - h) footwear, headgear or other articles of Chapter 64 or 65;
 - ij) umbrellas, walking-sticks or other articles of Chapter 66;
 - k) abrasive goods of heading 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 8522);
 - l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - m) arms or parts thereof (Chapter 93);
 - n) articles covered by Note 2 to Chapter 95;
 - o) articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - p) original sculptures or statuary (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding one hundred years (heading 9706), other than natural or cultured pearls or precious or semi-precious stones.
4. a) The expression "precious metal" means silver, gold and platinum.
 - b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an intermetallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - a) an alloy containing 2% or more, by weight, of platinum, is to be treated as an alloy of platinum;
 - b) an alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - c) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1 a) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 7113, the expression "articles of jewellery" means:
 - a) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

10. For the purposes of heading 7114, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.
11. For the purposes of heading 7117, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph a) of Note 9 above (but not including buttons or other articles of heading 9606, or dress-combs, hair-slides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

SUBHEADING NOTES

1. For the purposes of subheadings 7106 10, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4 b), for the purposes of subheadings 7110 11 and 7110 19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|----|------|-----|------|
| | I.-NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES | | | | | |
| 71.01 | Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport: | | | | | |
| 10 00 | - Natural pearls | 10 | 20 | 75 | 20 | Free |
| | - Cultured pearls: | | | | | |
| 21 00 | -- Raw | 10 | 20 | 25 | 20 | Free |
| 22 00 | -- Worked | 10 | 20 | 75 | 20 | Free |
| 71.02 | Diamonds, whether or not worked, but not mounted or set: | | | | | |
| 10 00 | - Unsorted | 10 | 20 | 75 | 20 | Free |
| | - Industrial: | | | | | |
| 21 00 | -- Unworked or simply sawn, cleaved or bruted | 10 | 20 | 25 | 20 | Free |
| 29 00 | -- Other | 10 | 20 | 25 | 20 | Free |
| | - Non-industrial: | | | | | |
| 31 00 | -- Unworked or simply sawn, cleaved or bruted | 10 | 20 | 25 | 20 | Free |
| 39 00 | -- Other | 10 | 20 | 25 | 20 | Free |
| 71.03 | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport: | | | | | |
| 10 | - Unworked or simply sawn or roughly shaped: | | | | | |
| 10 | --- Rubies | 10 | 20 | 25 | 20 | Free |
| 20 | --- Sapphires | 10 | 20 | 25 | 20 | Free |
| 30 | --- Emeralds | 10 | 20 | 25 | 20 | Free |
| 90 | --- Other | 10 | 20 | 25 | 20 | Free |
| | - Otherwise worked: | | | | | |
| 91 | -- Rubies, sapphires and emeralds: | | | | | |
| 10 | ---- Rubies | 10 | 20 | 75 | 20 | Free |
| 20 | ---- Sapphires | 10 | 20 | 75 | 20 | Free |
| 30 | ---- Emeralds | 10 | 20 | 75 | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- Rock crystal for optics | 5 | 25 | Free | 20 | Free |
| 20 | --- Clear rock crystal for cutting, pink or coloured rock crystal, amazonite and similar ornamental stones | 10 | 20 | 25 | 20 | Free |
| 30 | --- Rock crystal for melting; grey, opaque or smoked crystal, chalcedony and the like (agates, zircons) | 10 | 20 | 25 | 20 | Free |
| 40 | --- Swivel garnets | 5 | 25 | 25 | 20 | Free |
| | --- Other: | | | | | |
| | ---- For industrial use: | | | | | |
| 91 | ----- Articles of piezoelectric quartz | 5 | 25 | 25 | 20 | Free |
| 92 | ----- Other | 5 | 25 | 25 | 20 | Free |
| 99 | ----- Other | 10 | 20 | 75 | 20 | Free |
| 71.04 | Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport: | | | | | |
| 10 00 | - Piezo-electric quartz | 10 | 20 | Free | 20 | Free |
| 20 00 | - Other, unworked or simply sawn or roughly shaped | 5 | 25 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| 71.05 | Dust and powder of natural or synthetic precious or semi-precious stones: | | | | | |
| 10 00 | - Of diamonds | 5 | 25 | Free | 20 | Free |
| 90 00 | - Other | 5 | 25 | Free | 20 | Free |
| | II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL | | | | | |
| 71.06 | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form: | | | | | |
| 10 00 | - Powders | 5 | 25 | 25 | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Unwrought | 5 | 25 | 25 | 20 | Free |
| 92 00 | -- Semi-manufactured | 5 | 25 | 25 | 20 | Free |
| 71.07 00 00 | Base metals clad with silver, not further worked than semi-manufactured | 5 | 25 | Free | 20 | Free |
| 71.08 | Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form: | | | | | |
| | - Non-monetary: | | | | | |
| 11 00 | -- Powders | 5 | 25 | 25 | 20 | Free |
| 12 00 | -- Other unwrought forms | 5 | 25 | 25 | 20 | Free |
| 13 00 | -- Other semi-manufactured forms | 5 | 25 | 25 | 20 | Free |
| 20 00 | - Monetary | 5 | 25 | 25 | 20 | Free |
| 71.09 00 00 | Base metals or silver, clad with gold, not further worked than semi-manufactured | 5 | 25 | Free | 20 | Free |
| 71.10 | Platinum, unwrought or in semi-manufactured forms, or in powder form: | | | | | |
| | - Platinum: | | | | | |
| 11 00 | -- Unwrought or in powder form | 5 | 25 | 25 | 20 | Free |
| 19 00 | -- Other | 5 | 25 | 25 | 20 | Free |
| | - Palladium: | | | | | |
| 21 00 | -- Unwrought or in powder form | 5 | 25 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 25 | Free | 20 | Free |
| | - Rhodium: | | | | | |
| 31 00 | -- Unwrought or in powder form | 5 | 25 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 25 | Free | 20 | Free |
| | - Iridium, osmium and ruthenium: | | | | | |
| 41 00 | -- Unwrought or in powder form | 5 | 25 | Free | 20 | Free |
| 49 00 | -- Other | 5 | 25 | Free | 20 | Free |
| 71.11 00 00 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured | 5 | 25 | Free | 20 | Free |
| 71.12 | Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal: | | | | | |
| 30 00 | - Ash containing precious metal or precious metal compounds, excluding sweepings | 5 | 25 | 75 | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of gold, including metal clad with gold but excluding sweepings containing other precious metals | 5 | 25 | 75 | 20 | Free |
| 92 00 | -- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | 5 | 25 | 75 | 20 | Free |
| 99 00 | -- Other | 5 | 25 | 75 | 20 | Free |
| | III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES | | | | | |
| 71.13 | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal: | | | | | |
| | - Of precious metal whether or not plated or clad with precious metal: | | | | | |
| 11 00 | -- Plated or of metal clad with other precious metal | 10 | 20 | 75 | 20 | Free |
| 19 | -- Of other precious metal, whether or not plated or clad with precious metal: | | | | | |
| 10 | --- Of gold | 10 | 20 | 75 | 20 | Free |
| 20 | --- Of platinum | 10 | 20 | 75 | 20 | Free |
| 90 | --- Of other precious metal | 10 | 20 | Free | 20 | Free |
| 20 00 | - Of base metal clad with precious metal | 10 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|----|------|------|------|
| 71.14 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal: | | | | | |
| | - Of precious metal whether or not plated or clad with precious metal: | | | | | |
| 11 00 | -- Of silver, whether or not plated or clad with other precious metal | 10 | 20 | 75 | 20 | Free |
| 19 | -- Of other precious metal, whether or not plated or clad with precious metal: | | | | | |
| 10 | --- Of gold | 10 | 20 | 75 | 20 | Free |
| 20 | --- Of platinum | 10 | 20 | 75 | 20 | Free |
| 90 | --- Of other precious metal | 10 | 20 | Free | 20 | Free |
| 20 00 | - Of base metal clad with precious metal | 10 | 20 | Free | 20 | Free |
| 71.15 | Other articles of precious metal or of metal clad with precious metal: | | | | | |
| 10 00 | - Catalysts in the form of wire cloth or grill, of platinum | 10 | 20 | 75 | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Of gold | 10 | 20 | 75 | 20 | Free |
| 20 | --- Of platinum | 10 | 20 | 75 | 20 | Free |
| 30 | --- Of gold-plated silver | 10 | 20 | 75 | 20 | Free |
| 90 | --- Of metal clad with precious metal | 10 | 20 | 75 | 20 | Free |
| 71.16 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed): | | | | | |
| 10 00 | - Of natural or cultured pearls | 10 | 20 | Free | 20 | Free |
| 20 00 | - Of precious or semi-precious stones (natural, synthetic or reconstructed) | 10 | 20 | Free | 20 | Free |
| 71.17 | Imitation jewellery: | | | | | |
| | - Of base metal, whether or not plated with precious metal: | | | | | |
| 11 00 | -- Cuff links and studs | 5 | 25 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Of plastics | 15 | 15 | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |
| 71.18 | Coin: | | | | | |
| 10 00 | - Coin (other than gold coin), not being legal tender | Free | 5 | Free | Free | Free |
| 90 00 | - Other | Free | 5 | Free | Free | Free |

SECTION XV BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. This Section does not cover:
 - a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);
 - b) ferro-cerium or other pyrophoric alloys (heading 3606);
 - c) headgear or parts thereof of heading 6506 or 6507;
 - d) umbrella frames or other articles of heading 6603;
 - e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - g) assembled railway or tramway track (heading 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - h) instruments or apparatus of Section XVIII, including clock or watch springs;
 - i) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);
 - k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - l) articles of Chapter 95 (for example, toys, games, sports requisites);
 - m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - n) articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression “parts of general use” means:
 - a) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
 - b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and
 - c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression “base metals” means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - b) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - c) in this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

 - a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - c) a cermet of heading 8113 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
 - a) **Waste and scrap:**
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
 - b) **Powders:**
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

CHAPTER 72 IRON AND STEEL

NOTES

1. In this Chapter and, in the case of Notes d), e) and f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

a) **Pig iron:**

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

b) **Spiegeleisen:**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at a) above.

c) **Ferro-alloys:**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

d) **Steel:**

Ferrous materials other than those of heading 7203 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

e) **Stainless steel:**

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

f) **Other alloy steel:**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

g) **Remelting scrap ingots of iron or steel:**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

h) **Granules:**

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

ij) **Semi-finished products:**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

k) **Flat-rolled products:**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

l) Bars and rods, hot-rolled, in irregularly wound coils:

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

m) Other bars and rods:

Products which do not conform to any of the definitions at ij), k) or l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

n) Angles, shapes and sections:

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at ij), k), l) or m) above or to the definition of wire.

Chapter 72 does not include products of heading 7301 or 7302.

o) Wire:

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

p) Hollow drill bars and rods:

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

SUBHEADING NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) Alloy pig iron:

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

b) Non-alloy free-cutting steel:

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

c) Silicon-electrical steel:

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

d) High speed steel:

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3% to 6% of chromium.

e) Silico-manganese steel:

Alloy steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 7202 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified “other elements” referred to in Chapter Note 1 c) must each exceed 10% by weight.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|-----|------|
| | I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM | | | | | |
| 72.01 | Pig iron and spiegeleisen in pigs, blocks or other primary forms: | | | | | |
| 10 00 | - Non-alloy pig iron containing by weight 0.5% or less of phosphorus | Free | 5 | Free | 20 | Free |
| 20 00 | - Non-alloy pig iron containing by weight more than 0.5% of phosphorus | Free | 5 | Free | 20 | Free |
| 50 00 | - Alloy pig iron; spiegeleisen | Free | 5 | Free | 20 | Free |
| 72.02 | Ferro-alloys: | | | | | |
| | - Ferro-manganese: | | | | | |
| 11 00 | -- Containing by weight more than 2% of carbon | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Ferro-silicon: | | | | | |
| 21 00 | -- Containing by weight more than 55% of silicon | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Ferro-silico-manganese | Free | 5 | Free | 20 | Free |
| | - Ferro-chromium: | | | | | |
| 41 00 | -- Containing by weight more than 4 % of carbon | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| 50 00 | - Ferro-silico-chromium | Free | 5 | Free | 20 | Free |
| 60 00 | - Ferro-nickel | Free | 5 | Free | 20 | Free |
| 70 00 | - Ferro-molybdenum | Free | 5 | Free | 20 | Free |
| 80 00 | - Ferro-tungsten and ferro-silico-tungsten | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Ferro-titanium and ferro-silico-titanium | Free | 5 | Free | 20 | Free |
| 92 00 | -- Ferro-vanadium | Free | 5 | Free | 20 | Free |
| 93 00 | -- Ferro-niobium | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 72.03 | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms: | | | | | |
| 10 00 | - Ferrous products obtained by direct reduction of iron ore | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 72.04 | Ferrous waste and scrap; remelting scrap ingots of iron or steel: | | | | | |
| 10 00 | - Waste and scrap of cast iron | Free | 5 | Free | 20 | Free |
| | - Waste and scrap of alloy steel: | | | | | |
| 21 00 | -- Of stainless steel | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Waste and scrap of tinned iron or steel | Free | 5 | Free | 20 | Free |
| | - Other waste and scrap: | | | | | |
| 41 00 | -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| 50 00 | - Remelting scrap ingots | Free | 5 | Free | 20 | Free |
| 72.05 | Granules and powders, of pig iron, spiegeleisen, iron or steel: | | | | | |
| 10 00 | - Granules | Free | 5 | Free | 20 | Free |
| | - Powders: | | | | | |
| 21 00 | -- Of alloy steel | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| | II. IRON AND NON-ALLOY STEEL | | | | | |
| 72.06 | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03): | | | | | |
| 10 00 | - Ingots | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 72.07 | Semi-finished products of iron or non-alloy steel: | | | | | |
| | - Containing by weight less than 0.25% of carbon: | | | | | |
| 11 00 | -- Of rectangular (including square) cross-section, the width measuring less than twice the thickness | Free | 5 | Free | 20 | Free |
| 12 00 | -- Other, of rectangular (other than square) cross-section | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Containing by weight 0.25% or more of carbon | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
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| 72.08 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated: | | | | | |
| 10 00 | - In coils, not further worked than hot-rolled, with patterns in relief | Free | 5 | Free | 20 | Free |
| | - Other, in coils, not further worked than hot-rolled, pickled: | | | | | |
| 25 00 | -- Of a thickness of 4.75 mm or more | Free | 5 | Free | 20 | Free |
| 26 00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | Free | 5 | Free | 20 | Free |
| 27 00 | -- Of a thickness of less than 3 mm | Free | 5 | Free | 20 | Free |
| | - Other, in coils, not further worked than hot-rolled: | | | | | |
| 36 00 | -- Of a thickness exceeding 10 mm | Free | 5 | Free | 20 | Free |
| 37 00 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | Free | 5 | Free | 20 | Free |
| 38 00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | Free | 5 | Free | 20 | Free |
| 39 00 | -- Of a thickness of less than 3 mm | Free | 5 | Free | 20 | Free |
| 40 00 | - Not in coils, not further worked than hot-rolled, with patterns in relief | Free | 5 | Free | 20 | Free |
| | - Other, not in coils, not further worked than hot-rolled | | | | | |
| 51 00 | -- Of a thickness exceeding 10 mm | Free | 5 | Free | 20 | Free |
| 52 00 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | Free | 5 | Free | 20 | Free |
| 53 00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | Free | 5 | Free | 20 | Free |
| 54 00 | -- Of a thickness of less than 3 mm | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 72.09 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated: | | | | | |
| | - In coils, not further worked than cold-rolled (cold-reduced): | | | | | |
| 15 00 | -- Of a thickness of 3 mm or more | Free | 5 | Free | 20 | Free |
| 16 00 | -- Of a thickness exceeding 1 mm but less than 3 mm | Free | 5 | Free | 20 | Free |
| 17 00 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | Free | Free | Free | 20 | Free |
| | - In coils, not further worked than cold-rolled (cold-reduced): | | | | | |
| 18 00 | -- Of a thickness of less than 0.5 mm | Free | Free | Free | 20 | Free |
| | - Not in coils, not further worked than cold-rolled (cold-reduced): | | | | | |
| 25 00 | -- Of a thickness of 3 mm or more | Free | 5 | Free | 20 | Free |
| 26 00 | -- Of a thickness exceeding 1 mm but less than 3 mm | Free | 5 | Free | 20 | Free |
| 27 00 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm | Free | Free | Free | 20 | Free |
| 28 00 | -- Of a thickness of less than 0.5 mm | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 72.10 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated: | | | | | |
| | - Plated or coated with tin: | | | | | |
| 11 00 | -- Of a thickness of 0.5 mm or more | Free | 5 | Free | 20 | Free |
| 12 00 | -- Of a thickness of less than 0.5 mm | Free | 5 | Free | 20 | Free |
| 20 00 | - Plated or coated with lead, including terne-plate | Free | 5 | Free | 20 | Free |
| 30 00 | - Electrolytically plated or coated with zinc | Free | 5 | Free | 20 | Free |
| | - Otherwise plated or coated with zinc: | | | | | |
| 41 00 | -- Corrugated | Free | Free | Free | 20 | Free |
| 49 00 | -- Other | Free | Free | Free | 20 | Free |
| 50 00 | - Plated or coated with chromium oxides or with chromium and chromium oxides | Free | 5 | Free | 20 | Free |
| | - Plated or coated with aluminium: | | | | | |
| 61 00 | -- Plated or coated with aluminium-zinc alloys | Free | 5 | Free | 20 | Free |
| 69 00 | -- Other | Free | 5 | Free | 20 | Free |
| 70 00 | - Painted, varnished or coated with plastics | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 72.11 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated: | | | | | |
| | - Not further worked than hot-rolled: | | | | | |
| 13 00 | -- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief | Free | 5 | Free | 20 | Free |
| 14 00 | -- Other, of a thickness of 4.75 mm or more | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Not further worked than cold-rolled (cold-reduced): | | | | | |
| 23 00 | -- Containing by weight less than 0.25% of carbon | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 72.12 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated: | | | | | |
| 10 00 | - Plated or coated with tin | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 20 00 | - Electrolytically plated or coated with zinc | Free | 5 | Free | 20 | Free |
| 30 00 | - Otherwise plated or coated with zinc | Free | 5 | Free | 20 | Free |
| 40 00 | - Painted, varnished or coated with plastics | Free | 5 | Free | 20 | Free |
| 50 00 | - Otherwise plated or coated | Free | 5 | Free | 20 | Free |
| 60 00 | - Clad | Free | 5 | Free | 20 | Free |
| 72.13 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel: | | | | | |
| 10 00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process | Free | 5 | Free | 20 | Free |
| 20 00 | - Other, of free-cutting steel | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of circular cross-section measuring less than 14 mm in diameter | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 72.14 | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling: | | | | | |
| 10 00 | - Forged | Free | Free | Free | 20 | Free |
| 20 00 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | Free | Free | Free | 20 | Free |
| 30 00 | - Other, of free-cutting steel | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of rectangular (other than square) cross-section | Free | Free | Free | 20 | Free |
| 99 00 | -- Other | Free | Free | Free | 20 | Free |
| 72.15 | Other bars and rods of iron or non-alloy steel: | | | | | |
| 10 00 | - Of free-cutting steel, not further worked than cold-formed or cold-finished | Free | Free | Free | 20 | Free |
| 50 00 | - Other, not further worked than cold-formed or cold-finished | Free | Free | Free | 20 | Free |
| 90 00 | - Other | Free | Free | Free | 20 | Free |
| 72.16 | Angles, shapes and sections of iron or non-alloy steel: | | | | | |
| 10 00 | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm | Free | 5 | Free | 20 | Free |
| | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: | | | | | |
| 21 00 | -- L sections | Free | 5 | Free | 20 | Free |
| 22 00 | -- T sections | Free | 5 | Free | 20 | Free |
| | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more: | | | | | |
| 31 00 | -- U sections | Free | 5 | Free | 20 | Free |
| 32 00 | -- I sections | Free | 5 | Free | 20 | Free |
| 33 00 | -- H sections | Free | 5 | Free | 20 | Free |
| 40 00 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more | Free | 5 | Free | 20 | Free |
| 50 00 | - Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | Free | 5 | Free | 20 | Free |
| | - Angles, shapes and sections, not further worked than cold-formed or cold-finished: | | | | | |
| 61 00 | -- Obtained from flat-rolled products | Free | 5 | Free | 20 | Free |
| 69 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Cold-formed or cold-finished from flat-rolled products | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 72.17 | Wire of iron or non-alloy steel: | | | | | |
| 10 00 | - Not plated or coated, whether or not polished | Free | Free | Free | 20 | Free |
| 20 00 | - Plated or coated with zinc | Free | Free | Free | 20 | Free |
| 30 00 | - Plated or coated with other base metals | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| | III. STAINLESS STEEL | | | | | |
| 72.18 | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel: | | | | | |
| 10 00 | - Ingots and other primary forms | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of rectangular (other than square) cross-section | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 72.19 | Flat-rolled products of stainless steel, of a width of 600 mm or more: | | | | | |
| | - Not further worked than hot-rolled, in coils: | | | | | |
| 11 00 | -- Of a thickness exceeding 10 mm | Free | 5 | Free | 20 | Free |

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|--------------------|---|------|----|------|-----|------|
| 12 00 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | Free | 5 | Free | 20 | Free |
| 13 00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | Free | 5 | Free | 20 | Free |
| 14 00 | -- Of a thickness of less than 3 mm | Free | 5 | Free | 20 | Free |
| | - Not further worked than hot-rolled, not in coils: | | | | | |
| 21 00 | -- Of a thickness exceeding 10 mm | Free | 5 | Free | 20 | Free |
| 22 00 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | Free | 5 | Free | 20 | Free |
| 23 00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | Free | 5 | Free | 20 | Free |
| 24 00 | -- Of a thickness of less than 3 mm | Free | 5 | Free | 20 | Free |
| | - Not further worked than cold-rolled (cold-reduced): | | | | | |
| 31 00 | -- Of a thickness of 4.75 mm or more | Free | 5 | Free | 20 | Free |
| 32 00 | -- Of a thickness of 3 mm or more but less than 4.75 mm | Free | 5 | Free | 20 | Free |
| 33 00 | -- Of a thickness exceeding 1 mm but less than 3 mm | Free | 5 | Free | 20 | Free |
| 34 00 | -- Of a thickness of 0.50 mm or more but not exceeding 1 mm | Free | 5 | Free | 20 | Free |
| 35 00 | -- Of a thickness of less than 0.5 mm | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 72.20 | Flat-rolled products of stainless steel, of a width of less than 600 mm: | | | | | |
| | - Not further worked than hot-rolled: | | | | | |
| 11 00 | -- Of a thickness of 4.75 mm or more | Free | 5 | Free | 20 | Free |
| 12 00 | -- Of a thickness of less than 4.75 mm | Free | 5 | Free | 20 | Free |
| 20 00 | - Not further worked than cold-rolled (cold-reduced) | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 72.21 00 00 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel | Free | 5 | Free | 20 | Free |
| 72.22 | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel: | | | | | |
| | - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: | | | | | |
| 11 00 | -- Of circular cross-section | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Bars and rods, not further worked than cold-formed or cold-finished | Free | 5 | Free | 20 | Free |
| 30 00 | - Other bars and rods | Free | 5 | Free | 20 | Free |
| 40 00 | - Profile shapes | Free | 5 | Free | 20 | Free |
| 72.23 00 00 | Wire of stainless steel | Free | 5 | Free | 20 | Free |
| | IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL | | | | | |
| 72.24 | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel: | | | | | |
| 10 00 | - Ingots and other primary forms | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 72.25 | Flat-rolled products of other alloy steel, of a width of 600 mm or more: | | | | | |
| | - Of silicon-electrical steel: | | | | | |
| 11 00 | - Grain-oriented | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Of high speed steel | Free | 5 | Free | 20 | Free |
| 30 00 | - Other, not further worked than hot-rolled, in coils | Free | 5 | Free | 20 | Free |
| 40 00 | - Other, not further worked than hot-rolled, not in coils | Free | 5 | Free | 20 | Free |
| 50 00 | - Other, not further worked than cold-rolled (cold-reduced) | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Electrolytically plated or coated with zinc | Free | 5 | Free | 20 | Free |
| 92 00 | -- Otherwise plated or coated with zinc | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 72.26 | Flat-rolled products of other alloy steel, of a width of less than 600 mm: | | | | | |
| | - Of silicon-electrical steel: | | | | | |
| 11 00 | - Grain-oriented | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Of high speed steel | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Not further worked than hot-rolled | Free | 5 | Free | 20 | Free |
| 92 00 | -- Not further worked than cold-rolled (cold-reduced) | Free | 5 | Free | 20 | Free |
| 93 00 | -- Electrolytically plated or coated with zinc | Free | 5 | Free | 20 | Free |
| 94 00 | -- Otherwise plated or coated with zinc | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |

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| 72.27 | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel: | | | | | |
| 10 00 | - Of high speed steel | Free | 5 | Free | 20 | Free |
| 20 00 | - Of silico-manganese steel | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 72.28 | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel: | | | | | |
| 10 00 | - Bars and rods, of high speed steel | Free | 5 | Free | 20 | Free |
| 20 00 | - Bars and rods, of silico-manganese steel | Free | 5 | Free | 20 | Free |
| 30 00 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | Free | 5 | Free | 20 | Free |
| 40 00 | - Other bars and rods, not further worked than forged | Free | 5 | Free | 20 | Free |
| 50 00 | - Other bars and rods, not further worked than cold-formed or cold-finished | Free | 5 | Free | 20 | Free |
| 60 00 | - Other bars and rods | Free | 5 | Free | 20 | Free |
| 70 00 | - Profile shapes | Free | 5 | Free | 20 | Free |
| 80 00 | - Hollow drill bars and rods | Free | 5 | Free | 20 | Free |
| 72.29 | Wire of other alloy steel: | | | | | |
| 10 00 | - Of high speed steel | Free | 5 | Free | 20 | Free |
| 20 00 | - Of silico-manganese steel | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

CHAPTER 73
ARTICLES OF IRON OR STEEL

NOTES

1. In this Chapter the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 d) to Chapter 72.
2. In this Chapter the word “wire” means hot- or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|------|------|-----|------|
| 73.01 | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel: | | | | | |
| 10 00 | - Sheet piling | 5 | 10 | Free | 20 | Free |
| 20 00 | - Profile shapes | 10 | 5 | Free | 20 | Free |
| 73.02 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails: | | | | | |
| 10 00 | - Rails | 5 | Free | Free | 20 | Free |
| 30 00 | - Switch-blades, crossing frogs, point rods and other crossing pieces | 5 | Free | Free | 20 | Free |
| 40 00 | - Fish-plates and sole plates | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 73.03 00 00 | Tubes, pipes and hollow profiles, of cast iron | 5 | 10 | Free | 20 | Free |
| 73.04 | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel: | | | | | |
| 10 00 | - Line pipe of a kind used for oil or gas pipelines - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas: | 5 | 10 | Free | 20 | Free |
| 21 00 | -- Drill pipe | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Other, of circular cross-section, of iron or non-alloy steel: | | | | | |
| 31 00 | -- Cold-drawn or cold-rolled (cold-reduced) | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Other, of circular cross-section, of stainless steel | | | | | |
| 41 00 | -- Cold-drawn or cold-rolled (cold-reduced) | 5 | 10 | Free | 20 | Free |
| 49 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Other, of circular cross-section, of other alloy steel: | | | | | |
| 51 00 | -- Cold-drawn or cold-rolled (cold-reduced) | 5 | 10 | Free | 20 | Free |
| 59 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 73.05 | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel: | | | | | |
| | - Line pipe of a kind used for oil or gas pipelines: | | | | | |
| 11 00 | -- Longitudinally submerged arc welded | 5 | 10 | Free | 20 | Free |
| 12 00 | -- Other, longitudinally welded | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 20 00 | - Casing of a kind used in drilling for oil or gas - Other, welded: | 5 | 10 | Free | 20 | Free |
| 31 00 | -- Longitudinally welded | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 73.06 | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel: | | | | | |
| 10 00 | - Line pipe of a kind used for oil or gas pipelines | 5 | 10 | Free | 20 | Free |
| 20 00 | - Casing and tubing of a kind used in drilling for oil or gas | 5 | 10 | Free | 20 | Free |
| 30 00 | - Other, welded, of circular cross-section, of iron or non-alloy steel | 5 | 10 | Free | 20 | Free |
| 40 00 | - Other, welded, of circular cross-section, of stainless steel | 5 | 10 | Free | 20 | Free |
| 50 00 | - Other, welded, of circular cross-section, of other alloy steel | 5 | 10 | Free | 20 | Free |
| 60 00 | - Other, welded, of non-circular cross-section | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 73.07 | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel: | | | | | |
| | - Cast fittings: | | | | | |
| 11 00 | -- Of non-malleable cast iron | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Other, of stainless steel: | | | | | |
| 21 00 | -- Flanges | 5 | 10 | Free | 20 | Free |
| 22 00 | -- Threaded elbows, bends and sleeves | 5 | 10 | Free | 20 | Free |
| 23 00 | -- Butt welding fittings | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Flanges | 5 | 10 | Free | 20 | Free |
| 92 00 | -- Threaded elbows, bends and sleeves | 5 | 10 | Free | 20 | Free |
| 93 00 | -- Butt welding fittings | 5 | 10 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 73.08 | Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel: | | | | | |
| 10 00 | - Bridges and bridge-sections | Free | Free | Free | 20 | Free |
| 20 00 | - Towers and lattice masts | 5 | Free | Free | 20 | Free |
| 30 00 | - Doors, windows and their frames and thresholds for doors | 5 | Free | Free | 20 | Free |
| 40 00 | - Equipment for scaffolding, shuttering, propping or pitpropping | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 73.09 00 00 | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | 5 | Free | Free | 20 | Free |
| 73.10 | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment: | | | | | |
| 10 00 | - Of a capacity of 50 litres or more | 10 | 15 | Free | 20 | Free |
| | - Of a capacity of less than 50 litres: | | | | | |
| 21 00 | -- Cans which are to be closed by soldering or crimping | 10 | 15 | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| 73.11 00 00 | Containers for compressed or liquefied gas, of iron or steel | 5 | Free | Free | 20 | Free |
| 73.12 | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated: | | | | | |
| 10 00 | - Stranded wire, ropes and cables | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 73.13 00 00 | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel | 5 | 10 | Free | 20 | |
| 73.14 | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel: | | | | | |
| | - Woven cloth: | | | | | |
| 12 00 | -- Endless bands for machinery, of stainless steel | 5 | 10 | Free | 20 | Free |
| 13 00 | -- Other endless bands for machinery | 5 | 10 | Free | 20 | Free |
| 14 00 | -- Other woven cloth, of stainless steel | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 20 00 | - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more | 5 | 10 | Free | 20 | Free |
| | - Other grill, netting and fencing, welded at the intersection: | | | | | |
| 31 00 | -- Plated or coated with zinc | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Other cloth, grill, netting and fencing: | | | | | |
| 41 00 | -- Plated or coated with zinc | 5 | 10 | Free | 20 | Free |
| 42 00 | -- Coated with plastics | 5 | 10 | Free | 20 | Free |
| 49 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 50 00 | - Expanded metal | 5 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 73.15 | Chain and parts thereof, of iron or steel: | | | | | |
| | - Articulated link chain and parts thereof: | | | | | |
| 11 00 | -- Roller chain | 5 | 10 | Free | 20 | Free |
| 12 00 | -- Other chain | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Parts | 5 | 10 | Free | 20 | Free |
| 20 00 | - Skid chain | 5 | 10 | Free | 20 | Free |
| | - Other chain: | | | | | |
| 81 00 | -- Stud-link | 5 | 10 | Free | 20 | Free |
| 82 00 | -- Other, welded link | 5 | 10 | Free | 20 | Free |
| 89 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other parts | 5 | 10 | Free | 20 | Free |
| 73.16 00 00 | Anchors, grapnels and parts thereof, of iron or steel | 5 | 10 | Free | 20 | Free |
| 73.17 00 00 | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper | Free | Free | Free | 20 | Free |
| 73.18 | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel: | | | | | |
| | - Threaded articles: | | | | | |
| 11 00 | -- Coach screws | Free | Free | Free | 20 | Free |
| 12 00 | -- Other wood screws | Free | Free | Free | 20 | Free |
| 13 00 | -- Screw hooks and screw rings | Free | Free | Free | 20 | Free |
| 14 00 | -- Self-tapping screws | Free | Free | Free | 20 | Free |
| 15 00 | -- Other screws and bolts, whether or not with their nuts or washers | Free | Free | Free | 20 | Free |
| 16 00 | -- Nuts | Free | Free | Free | 20 | Free |
| 19 00 | -- Other | Free | Free | Free | 20 | Free |
| | - Non-threaded articles: | | | | | |
| 21 00 | -- Spring washers and other lock washers | Free | Free | Free | 20 | Free |
| 22 00 | -- Other washers | Free | Free | Free | 20 | Free |
| 23 00 | -- Rivets | Free | Free | Free | 20 | Free |
| 24 00 | -- Cotters and cotter-pins | Free | Free | Free | 20 | Free |
| 29 00 | -- Other | Free | Free | Free | 20 | Free |
| 73.19 | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included: | | | | | |
| 10 00 | - Sewing, darning or embroidery needles | 5 | 10 | Free | 20 | Free |
| 20 00 | - Safety pins | 5 | 20 | Free | 20 | Free |
| 30 00 | - Other pins | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 20 | Free | 20 | Free |
| 73.20 | Springs and leaves for springs, of iron or steel: | | | | | |
| 10 00 | - Leaf-springs and leaves therefor | 5 | 10 | Free | 20 | Free |
| 20 00 | - Helical springs | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 73.21 | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel: | | | | | |
| | - Cooking appliances and plate warmers | | | | | |
| 11 00 | -- For gas fuel or for both gas and other fuels | 5 | 10 | Free | 20 | Free |
| 12 00 | -- For liquid fuel | 5 | 10 | Free | 20 | Free |
| 13 00 | -- For solid fuel | 5 | 10 | Free | 20 | Free |
| | - Other apparatus: | | | | | |
| 81 00 | -- For gas fuel or for both gas and other fuels | 5 | 10 | Free | 20 | Free |
| 82 00 | -- For liquid fuel | 5 | 10 | Free | 20 | Free |
| 83 00 | -- For solid fuel | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts | 5 | 10 | Free | 20 | Free |
| 73.22 | Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel: | | | | | |
| | - Radiators and parts thereof: | | | | | |
| 11 00 | -- Of cast iron | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|----|------|-----|------|
| 73.23 | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel: | | | | | |
| 10 | - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | | | | | |
| 10 | --- Steel wool in rolls, not put up for retail sale ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 20 | --- Knitted steel wool, tubular, put up in rolls of a diameter of 50 cm or more, of a kind used for making articles for scouring, polishing and the like ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of cast iron, not enamelled | 5 | 20 | Free | 20 | Free |
| 92 00 | -- Of cast iron, enamelled | 5 | 20 | Free | 20 | Free |
| 93 00 | -- Of stainless steel | 5 | 20 | Free | 20 | Free |
| 94 00 | -- Of iron (other than cast iron) or steel, enamelled | 5 | 20 | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| | --- Of flat rolled products of steel other than stainless steel: | | | | | |
| 11 | ---- Enamelled | 5 | 20 | Free | 20 | Free |
| 12 | ---- Zinc- or tin-plated | 5 | 20 | Free | 20 | Free |
| 19 | ---- Otherwise worked | 5 | 20 | Free | 20 | Free |
| 90 | --- Of wire, grill, cloth, netting and the like | 5 | 20 | Free | 20 | Free |
| 73.24 | Sanitary ware and parts thereof, of iron or steel: | | | | | |
| 10 00 | - Sinks and wash basins, of stainless steel | 5 | 10 | Free | 20 | Free |
| | - Baths: | | | | | |
| 21 00 | -- Of cast iron, whether or not enamelled | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 90 | - Other, including parts: | | | | | |
| 10 | --- Of iron or steel, enamelled | 5 | 20 | Free | 20 | Free |
| 20 | --- Of stainless steel | 5 | 20 | Free | 20 | Free |
| 90 | --- Of iron or steel, other | 5 | 20 | Free | 20 | Free |
| 73.25 | Other cast articles of iron or steel: | | | | | |
| 10 | - Of non-malleable cast iron: | | | | | |
| 10 | --- For sewage, water, etc. systems | 5 | 10 | Free | 20 | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Grinding balls and similar articles for mills | 5 | 10 | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- For sewage, water, etc. systems | 5 | 10 | Free | 20 | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |
| 73.26 | Other articles of iron or steel: | | | | | |
| | - Forged or stamped, but not further worked: | | | | | |
| 11 00 | -- Grinding balls and similar articles for mills | 5 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 20 | - Articles of iron or steel wire: | | | | | |
| 10 | --- Wire mesh cages | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Shoe protectors and fittings | 5 | 20 | Free | 20 | Free |
| 20 | --- Staples for transmission conveyor or elevator belts or belting | 5 | 10 | Free | 20 | Free |
| 30 | --- Troughs and sumps of iron or steel sheets | 5 | 20 | Free | 20 | Free |
| 40 | --- Conduits of galvanized iron plate, corrugated, for road works | 5 | 20 | Free | 20 | Free |
| 50 | --- Fittings for power transmission lines | 5 | 10 | Free | 20 | Free |
| 60 | --- Fittings for electric lines | 5 | 10 | Free | 20 | Free |
| 70 | --- Fittings for chassis mounting rubbers | 5 | 10 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |

Footnote

- ⁽¹⁾ Classification in sub-divisions 73.23 10 10 and 73.23 10 20 is dependent on goods:
- exactly matching the descriptions of the sub-divisions;
 - imported directly by the industries in question.

CHAPTER 74 COPPER AND ARTICLES THEREOF

NOTE

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) **Refined copper:**

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

| Element | Limiting content (% by weight) |
|-----------------------|--------------------------------|
| Ag Silver | 0.25 |
| As Arsenic | 0.5 |
| Cd Cadmium | 1.3 |
| Cr Chromium | 1.4 |
| Mg Magnesium | 0.8 |
| Pb Lead | 1.5 |
| S Sulphur | 0.7 |
| Sn Tin | 0.8 |
| Te Tellurium | 0.8 |
| Zn Zinc | 1 |
| Zr Zirconium | 0.3 |
| Other elements*, each | 0.3 |

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

b) **Copper alloys:**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- ii) the total content by weight of such other elements exceeds 2.5%.

c) **Master alloys:**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 2848.

d) **Bars and rods:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flat-tened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section, exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

e) **Profiles:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

f) **Wire:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flat-tened circles" and "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including "modified rectangular") cross-section, exceeds one-tenth of the width.

In the case of heading 7414, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

g) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

h) **Tubes and pipes:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) **Copper-zinc base alloys (brasses):**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc base alloys (nickel-silvers)); and
- any tin content by weight is less than 3% (see copper-tin base alloys (bronzes)).

b) **Copper-tin base alloys (bronzes):**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

c) **Copper-nickel-zinc base alloys (nickel silvers):**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc base alloys (brasses)).

d) **Copper-nickel base alloys:**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 74.01 | Copper mattes; cement copper (precipitated copper): | | | | | |
| 10 00 | - Copper mattes | Free | 5 | Free | 20 | Free |
| 20 00 | - Cement copper (precipitated copper) | Free | 5 | Free | 20 | Free |
| 74.02 00 00 | Unrefined copper; copper anodes for electrolytic refining | Free | 5 | Free | 20 | Free |
| 74.03 | Refined copper and copper alloys, unwrought: | | | | | |
| | - Refined copper: | | | | | |
| 11 00 | -- Cathodes and sections of cathodes | Free | 5 | Free | 20 | Free |
| 12 00 | -- Wire-bars | Free | 5 | Free | 20 | Free |
| 13 00 | -- Billets | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Copper alloys: | | | | | |
| 21 00 | -- Of copper-zinc base alloys (brass) | Free | 5 | Free | 20 | Free |
| 22 00 | -- Of copper-tin base alloys (bronze) | Free | 5 | Free | 20 | Free |
| 23 00 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other copper alloys (other than master alloys of heading 74.05) | Free | 5 | Free | 20 | Free |
| 74.04 00 00 | Copper waste and scrap | Free | 5 | Free | 20 | Free |
| 74.05 00 00 | Master alloys of copper | Free | 5 | Free | 20 | Free |
| 74.06 | Copper powders and flakes: | | | | | |
| 10 00 | - Powders of non-lamellar structure | 5 | Free | Free | 20 | Free |
| 20 00 | - Powders of lamellar structure; flakes | 5 | Free | Free | 20 | Free |
| 74.07 | Copper bars, rods and profiles: | | | | | |
| 10 00 | - Of refined copper | 5 | Free | Free | 20 | Free |
| | - Of copper alloys: | | | | | |
| 21 00 | -- Of copper-zinc base alloys (brass) | 5 | Free | Free | 20 | Free |
| 22 00 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|------|------|-----|------|
| 74.08 | Copper wire: | | | | | |
| | - Of refined copper: | | | | | |
| 11 00 | -- Of which the maximum cross-sectional dimension exceeds 6 mm | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Of copper alloys: | | | | | |
| 21 00 | -- Of copper-zinc base alloys (brass) | 5 | Free | Free | 20 | Free |
| 22 00 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| 74.09 | Copper plates, sheets and strip, of a thickness exceeding 0.15 mm: | | | | | |
| | - Of refined copper: | | | | | |
| 11 00 | -- In coils | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Of copper-zinc base alloys (brass): | | | | | |
| 21 00 | -- In coils | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Of copper-tin base alloys (bronze): | | | | | |
| 31 00 | -- In coils | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 40 00 | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 5 | 10 | Free | 20 | Free |
| 90 00 | - Of other copper alloys | 5 | 10 | Free | 20 | Free |
| 74.10 | Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm: | | | | | |
| | - Not backed: | | | | | |
| 11 00 | -- Of refined copper | 5 | Free | Free | 20 | Free |
| 12 00 | -- Of copper alloys | 5 | Free | Free | 20 | Free |
| | - Backed: | | | | | |
| 21 00 | -- Of refined copper | 5 | Free | Free | 20 | Free |
| 22 00 | -- Of copper alloys | 5 | Free | Free | 20 | Free |
| 74.11 | Copper tubes and pipes: | | | | | |
| 10 00 | - Of refined copper | 5 | 10 | Free | 20 | Free |
| | - Of copper alloys: | | | | | |
| 21 00 | -- Of copper-zinc base alloys (brass) | 5 | 10 | Free | 20 | Free |
| 21 00 | -- Of copper-zinc base alloys (brass) | 5 | 10 | Free | 20 | Free |
| 22 00 | -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 74.12 | Copper tube or pipe fittings (for example, couplings, elbows, sleeves): | | | | | |
| 10 00 | -- Of refined copper | 5 | 10 | Free | 20 | Free |
| 20 00 | -- Of copper alloys | 5 | 10 | Free | 20 | Free |
| 74.13 00 00 | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated | 5 | Free | Free | 20 | Free |
| 74.14 | Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper: | | | | | |
| 20 00 | - Cloth | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 74.15 | Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper: | | | | | |
| 10 00 | - Nails and tacks, drawing pins, staples and similar articles | 5 | 10 | Free | 20 | Free |
| | - Other articles, not threaded: | | | | | |
| 21 00 | -- Washers (including spring washers) | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Other threaded articles: | | | | | |
| 33 00 | -- Screws; bolts and nuts | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 74.16 00 00 | Copper springs | 5 | 10 | Free | 20 | Free |
| 74.17 00 00 | Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper | 5 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|----|------|-----|------|
| 74.18 | Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper: | | | | | |
| | - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: | | | | | |
| 11 00 | -- Pot scourers and scouring or polishing pads, gloves and the like | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 20 00 | - Sanitary ware and parts thereof | 5 | 20 | Free | 20 | Free |
| 74.19 | Other articles of copper: | | | | | |
| 10 00 | - Chain and parts thereof | 5 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Cast, moulded, stamped or forged, but not further worked | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 20 | Free | 20 | Free |

CHAPTER 75 NICKEL AND ARTICLES THEREOF

NOTE

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) **Bars and rods:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

b) **Profiles:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

c) **Wire:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width.

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7506 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) **Nickel, not alloyed:**

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- i) the cobalt content by weight does not exceed 1.5%, and
- ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

| Element | Limiting content (% by weight) |
|----------------------|--------------------------------|
| Fe Iron | 0.5 |
| O Oxygen | 0.4 |
| Other elements, each | 0.3 |

b) **Nickel alloys:**

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- i) the content by weight of cobalt exceeds 1.5%,
- ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1 c), for the purposes of subheading 7508 10 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 75.01 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy: | | | | | |
| 10 00 | - Nickel mattes | Free | 5 | Free | 20 | Free |
| 20 00 | - Nickel oxide sinters and other intermediate products of nickel metallurgy | Free | 5 | Free | 20 | Free |
| 75.02 | Unwrought nickel: | | | | | |
| 10 00 | - Nickel, not alloyed | Free | 5 | Free | 20 | Free |
| 20 00 | - Nickel alloys | Free | 5 | Free | 20 | Free |
| 75.03 00 00 | Nickel waste and scrap | Free | 5 | Free | 20 | Free |
| 75.04 00 00 | Nickel powders and flakes | 5 | Free | Free | 20 | Free |
| 75.05 | Nickel bars, rods, profiles and wire: | | | | | |
| | - Bars, rods and profiles: | | | | | |
| 11 00 | -- Of nickel, not alloyed | 5 | Free | Free | 20 | Free |
| 12 00 | -- Of nickel alloys | 5 | Free | Free | 20 | Free |
| | - Wire: | | | | | |
| 21 00 | -- Of nickel, not alloyed | 5 | Free | Free | 20 | Free |
| 22 00 | -- Of nickel alloys | 5 | Free | Free | 20 | Free |
| 75.06 | Nickel plates, sheets, strip and foil: | | | | | |
| 10 00 | - Of nickel, not alloyed | 5 | 10 | Free | 20 | Free |
| 20 00 | - Of nickel alloys | 5 | 10 | Free | 20 | Free |
| 75.07 | Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | | | | | |
| | - Tubes and pipes: | | | | | |
| 11 00 | -- Of nickel, not alloyed | 5 | 10 | Free | 20 | Free |
| 12 00 | -- Of nickel alloys | 5 | 10 | Free | 20 | Free |
| 20 00 | - Tube or pipe fittings | 5 | 10 | Free | 20 | Free |
| 75.08 | Other articles of nickel: | | | | | |
| 10 00 | - Cloth, grill and netting, of nickel wire | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |

CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF

NOTE

1. In this Chapter the following expressions shall have the meanings hereby assigned to them:

a) Bars and rods:

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

c) Wire:

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width.

d) Plates, sheets, strip and foil:

Flat-surfaced products (other than the unwrought products of heading 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 7606 and 7607 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) Aluminium, not alloyed:

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

| Element | Limiting content (% by weight) |
|---|--------------------------------|
| Fe + Si (Iron plus silicon) Other elements ⁽¹⁾ each | 1 0.1 ⁽²⁾ |
| ⁽¹⁾ Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn. ⁽²⁾ Copper is permitted in a proportion greater than 0.1% but not more than 0.2% provided that neither the chromium nor manganese content exceeds 0.05%. | |

b) Aluminium alloys:

Metallic substances in which aluminium predominates by weight over each of the other elements provided that:

- i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1 c), for the purposes of subheading 7616 91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 76.01 | Unwrought aluminium: | | | | | |
| 10 00 | - Aluminium, not alloyed | Free | 5 | Free | 20 | Free |
| 20 00 | - Aluminium alloys | Free | 5 | Free | 20 | Free |
| 76.02 00 00 | Aluminium waste and scrap | Free | 5 | Free | 20 | Free |
| 76.03 | Aluminium powders and flakes: | | | | | |
| 10 00 | - Powders of non-lamellar structure | Free | 5 | Free | 20 | Free |
| 20 00 | - Powders of lamellar structure; flakes | Free | 5 | Free | 20 | Free |
| 76.04 | Aluminium bars, rods and profiles: | | | | | |
| 10 00 | - Of aluminium, not alloyed | Free | 5 | Free | 20 | Free |
| | - Of aluminium alloys: | | | | | |
| 21 00 | -- Hollow profiles | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 76.05 | Aluminium wire: | | | | | |
| | - Of aluminium, not alloyed: | | | | | |
| 11 00 | -- Of which the maximum cross-sectional dimension exceeds 7 mm | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Of aluminium alloys: | | | | | |
| 21 00 | -- Of which the maximum cross-sectional dimension exceeds 7 mm | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 76.06 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm: | | | | | |
| | - Rectangular (including square): | | | | | |
| 11 00 | -- Of aluminium, not alloyed | Free | 15 | Free | 20 | Free |
| 12 00 | -- Of aluminium alloys | Free | 15 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Of aluminium, not alloyed | Free | 15 | Free | 20 | Free |
| 92 00 | -- Of aluminium alloys | Free | 15 | Free | 20 | Free |
| 76.07 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm: | | | | | |
| | - Not backed: | | | | | |
| 11 00 | -- Rolled but not further worked | Free | 5 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 20 | - Backed: | | | | | |
| 10 | --- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | --- Other | Free | 5 | Free | 20 | Free |
| 76.08 | Aluminium tubes and pipes: | | | | | |
| 10 | - Of aluminium, not alloyed: | | | | | |
| | --- Flexible, whether or not cut to length or reinforced on the inside with other materials: | | | | | |
| 11 | ---- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | 5 | Free | Free | 20 | Free |
| 19 | ---- Other | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 20 | - Of aluminium alloys: | | | | | |
| | --- Flexible, whether or not cut to length or reinforced on the inside with other materials: | | | | | |
| 11 | ---- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | 5 | Free | Free | 20 | Free |
| 19 | ---- Other | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 76.09 00 00 | Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) | 5 | 10 | Free | 20 | Free |
| 76.10 | Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures: | | | | | |
| 10 00 | - Doors, windows and their frames and thresholds for doors | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|------|------|-----|------|
| 76.11 00 00 | Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | 5 | Free | Free | 20 | Free |
| 76 12 | Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment: | | | | | |
| 10 00 | - Collapsible tubular containers | 5 | Free | Free | 20 | Free |
| 90 | - Other | | | | | |
| 10 | - - - Uncrimped aerosol containers, used in the chemical or paracheimical industries, for packing insecticide products ⁽¹⁾ | 5 | Free | Free | 20 | Free |
| 90 | - - - Other | 5 | Free | Free | 20 | Free |
| 76.13 00 00 | Aluminium containers for compressed or liquefied gas | 5 | Free | Free | 20 | Free |
| 76.14 | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated: | | | | | |
| 10 00 | - With steel core | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 76.15 | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium: | | | | | |
| | - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like: | | | | | |
| 11 00 | - - Pot scourers and scouring or polishing pads, gloves and the like | 10 | 5 | Free | 20 | Free |
| 19 00 | - - Other | 10 | 15 | Free | 20 | Free |
| 20 00 | - Sanitary ware and parts thereof | 10 | 15 | Free | 20 | Free |
| 76.16 | Other articles of aluminium: | | | | | |
| 10 00 | - Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | 5 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | - - Cloth, grill, netting and fencing, of aluminium wire | 5 | 10 | Free | 20 | Free |
| 99 00 | - - Other | 5 | 10 | Free | 20 | Free |

Footnote

- ⁽¹⁾ Classification in sub-divisions 76.07 19 10, 76.07 20 10, 76.08 10 11 and 76.08 20 11 is dependent on goods being:
- designed in accordance with the description in the aforementioned sub-headings; *and*
 - imported directly by the industries in question.

CHAPTER 78 LEAD AND ARTICLES THEREOF

NOTE

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) **Bars and rods:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

b) **Profiles:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

c) **Wire:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width.

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7804 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE

1. In this Chapter the expression “refined lead” means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

| Element | Limiting content (% by weight) |
|------------------------------|--------------------------------|
| Ag Silver | 0.02 |
| As Arsenic | 0.005 |
| Bi Bismuth | 0.05 |
| Ca Calcium | 0.002 |
| Cd Cadmium | 0.002 |
| Cu Copper | 0.08 |
| Fe Iron | 0.002 |
| S Sulphur | 0.002 |
| Sb Antimony | 0.005 |
| Sn Tin | 0.005 |
| Zn Zinc | 0.002 |
| Other (for example Te), each | 0.001 |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 78.01 | Unwrought lead: | | | | | |
| 10 00 | - Refined lead | Free | 5 | Free | 20 | Free |
| 91 00 | - Other: | | | | | |
| | -- Containing by weight antimony as the principal other element | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 78.02 00 00 | Lead waste and scrap | Free | 5 | Free | 20 | Free |
| 78.03 00 00 | Lead bars, rods, profiles and wire | 5 | Free | Free | 20 | Free |
| 78.04 | Lead plates, sheets, strip and foil; lead powders and flakes: | | | | | |
| | - Plates, sheets, strip and foil: | | | | | |
| 11 00 | -- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Powders and flakes | 5 | Free | Free | 20 | Free |
| 78.05 00 00 | Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | 5 | 10 | Free | 20 | Free |
| 78.06 00 00 | Other articles of lead | 5 | 10 | Free | 20 | Free |

CHAPTER 79 ZINC AND ARTICLES THEREOF

NOTE

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) **Bars and rods:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

b) **Profiles:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

c) **Wire:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width.

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading 7901), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 7905 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) **Zinc, not alloyed:**

Metal containing by weight at least 97.5% of zinc.

b) **Zinc alloys:**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

c) **Zinc dust:**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 79.01 | Unwrought zinc: | | | | | |
| | - Zinc, not alloyed: | | | | | |
| 11 00 | - - Containing by weight 99.99% or more of zinc | Free | 5 | Free | 20 | Free |
| 12 00 | - - Containing by weight less than 99.99% of zinc | Free | 5 | Free | 20 | Free |
| 20 00 | - Zinc alloys | Free | 5 | Free | 20 | Free |
| 79.02 00 00 | Zinc waste and scrap | Free | 5 | Free | 20 | Free |
| 79.03 | Zinc dust, powders and flakes: | | | | | |
| 10 00 | - Zinc dust | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 79.04 00 00 | Zinc bars, rods, profiles and wire | Free | 5 | Free | 20 | Free |
| 79.05 00 00 | Zinc plates, sheets, strip and foil | 5 | Free | Free | 20 | Free |
| 79.06 00 00 | Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | 5 | 10 | Free | 20 | Free |
| 79.07 00 | Other articles of zinc: | | | | | |
| 10 | - - - Zinc dots for the manufacture of anodes for electric cells and batteries ⁽¹⁾ | Free | 5 | Free | 20 | Free |
| 90 | - - - Other | 5 | 20 | Free | 20 | Free |

Footnote

⁽¹⁾ Classification in sub-division 79.07 00 10 is dependent on goods being:

- used solely as raw materials and ingredients in the electric cell and battery industries; *and*
- imported directly by the industries in question.

CHAPTER 80 TIN AND ARTICLES THEREOF

NOTE

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) **Bars and rods:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

b) **Profiles:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

c) **Wire:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width.

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 8004 and 8005 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE

1) In this Chapter the following expressions have the meanings hereby assigned to them:

a) **Tin, not alloyed:**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

| Element | Limiting content (% by weight) |
|-----------------|--------------------------------|
| Bi Bismuth | 0.1 |
| Cu Copper | 0.4 |

b) **Tin alloys:**

Metallic substances in which tin predominates by weight over each of the other elements provided that:

- i) the total content by weight of such other elements exceeds 1%; or
- ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 80.01 | Unwrought tin: | | | | | |
| 10 00 | - Tin, not alloyed | Free | 5 | Free | 20 | Free |
| 20 00 | - Tin alloys | Free | 5 | Free | 20 | Free |
| 80.02 00 00 | Tin waste and scrap | Free | 5 | Free | 20 | Free |
| 80.03 00 00 | Tin bars, rods, profiles and wire | Free | 5 | Free | 20 | Free |
| 80.04 00 00 | Tin plates, sheets and strip, of a thickness exceeding 0.2 mm | Free | 5 | Free | 20 | Free |
| 80.05 00 00 | Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes | 5 | Free | Free | 20 | Free |
| 80.06 00 00 | Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) | 5 | 10 | Free | 20 | Free |
| 80.07 00 | Other articles of tin: | | | | | |
| 10 | --- Table, kitchen or other household articles and parts thereof | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |

CHAPTER 81
OTHER BASE METALS; CERMETS; ARTICLES THEREOF

SUBHEADING NOTE

1. Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, *mutatis mutandis*, to this Chapter.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 81.01 | Tungsten (wolfram) and articles thereof, including waste and scrap: | | | | | |
| 10 00 | - Powders | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 94 00 | -- Unwrought tungsten, including bars and rods obtained simply by sintering | Free | 5 | Free | 20 | Free |
| 95 00 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | 5 | Free | Free | 20 | Free |
| 96 00 | -- Thread | 5 | Free | Free | 20 | Free |
| 97 00 | -- Waste and scrap | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |
| 81.02 | Molybdenum and articles thereof, including waste and scrap: | | | | | |
| 10 00 | - Powders | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 94 00 | -- Unwrought molybdenum, including bars and rods obtained simply by sintering | Free | 5 | Free | 20 | Free |
| 95 00 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | Free | 5 | Free | 20 | Free |
| 96 00 | -- Thread | Free | 5 | Free | 20 | Free |
| 97 00 | -- Waste and scrap | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 81.03 | Tantalum and articles thereof, including waste and scrap: | | | | | |
| 20 00 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powders | Free | 5 | Free | 20 | Free |
| 30 00 | -- Waste and scrap | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 81.04 | Magnesium and articles thereof, including waste and scrap: | | | | | |
| | - Unwrought magnesium: | | | | | |
| 11 00 | -- Containing at least 99.8% by weight of magnesium | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Waste and scrap | Free | 5 | Free | 20 | Free |
| 30 00 | - Rasplings, turnings and granules, graded according to size; powders | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 81.05 | Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap: | | | | | |
| 20 00 | - Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | Free | 5 | Free | 20 | Free |
| 30 00 | - Waste and scrap | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 81.06 00 00 | Bismuth and articles thereof, including waste and scrap | | | | | |
| 81.07 | Cadmium and articles thereof, including waste and scrap: | | | | | |
| 20 00 | - Unwrought cadmium; powders | Free | 5 | Free | 20 | Free |
| 30 00 | - Waste and scrap | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 81.08 | Titanium and articles thereof, including waste and scrap: | | | | | |
| 20 00 | - Unwrought titanium; powders | Free | 5 | Free | 20 | Free |
| 30 00 | - Waste and scrap | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 81.09 | Zirconium and articles thereof, including waste and scrap: | | | | | |
| 20 00 | - Unwrought zirconium; powders | Free | 5 | Free | 20 | Free |
| 30 00 | - Waste and scrap | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 81.10 | Antimony and articles thereof, including waste and scrap: | | | | | |
| 10 00 | - Unwrought antimony; powders | Free | 5 | Free | 20 | Free |
| 20 00 | - Waste and scrap | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 81.11 00 00 | Manganese and articles thereof, including waste and scrap | Free | 5 | Free | 20 | Free |
| 81.12 | Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (colombium), rhenium and thallium, and articles of these metals, including waste and scrap: | | | | | |
| | - Beryllium: | | | | | |
| 12 00 | -- Unwrought; powders | Free | 5 | Free | 20 | Free |
| 13 00 | -- Waste and scrap | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Chromium: | | | | | |
| 21 00 | -- Unwrought; powders | Free | 5 | Free | 20 | Free |
| 22 00 | -- Waste and scrap | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Germanium | Free | 5 | Free | 20 | Free |
| 40 00 | - Vanadium | Free | 5 | Free | 20 | Free |
| | - Thallium: | | | | | |
| 51 00 | -- Unwrought; powders | Free | 5 | Free | 20 | Free |
| 52 00 | -- Waste and scrap | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 92 00 | -- Unwrought; waste and scrap; powders | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |
| 81.13 00 00 | Cermets and articles thereof, including waste and scrap | 5 | Free | Free | 20 | Free |

CHAPTER 82
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL;
PARTS THEREOF OF BASE METAL

NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 8209, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - a) base metal;
 - b) metal carbides or cermets;
 - c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.
 Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 8510.
3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|------|------|-----|------|
| 82.01 | Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry: | | | | | |
| 10 00 | - Spades and shovels | 5 | Free | Free | 20 | Free |
| 20 00 | - Forks | 5 | Free | Free | 20 | Free |
| 30 00 | - Mattocks, picks, hoes and rakes | 5 | Free | Free | 20 | Free |
| 40 00 | - Axes, bill hooks and similar hewing tools | 5 | Free | Free | 20 | Free |
| 50 00 | - Secateurs and similar one-handed pruners and shears (including poultry shears) | 5 | Free | Free | 20 | Free |
| 60 00 | - Hedge shears, two-handed pruning shears and similar two-handed shears | 5 | Free | Free | 20 | Free |
| 90 00 | - Other hand tools of a kind used in agriculture, horticulture or forestry | 5 | Free | Free | 20 | Free |
| 82.02 | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades): | | | | | |
| 10 00 | - Hand saws | 5 | 10 | Free | 20 | Free |
| 20 00 | - Band saw blades | 5 | 10 | Free | 20 | Free |
| | - Circular saw blades (including slitting or slotting saw blades): | | | | | |
| 31 00 | -- With working part of steel | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other, including parts | 5 | 10 | Free | 20 | Free |
| 40 00 | - Chain saw blades | 5 | 10 | Free | 20 | Free |
| | - Other saw blades: | | | | | |
| 91 00 | -- Straight saw blades, for working metal | 5 | 10 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 82.03 | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools: | | | | | |
| 10 00 | - Files, rasps and similar tools | 5 | 10 | Free | 20 | Free |
| 20 00 | - Pliers (including cutting pliers), pincers, tweezers and similar tools | 5 | 10 | Free | 20 | Free |
| 30 00 | - Metal cutting shears and similar tools | 5 | 10 | Free | 20 | Free |
| 40 00 | - Pipe-cutters, bolt croppers, perforating punches and similar tools | 5 | 10 | Free | 20 | Free |
| 82.04 | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles: | | | | | |
| | - Hand-operated spanners and wrenches: | | | | | |
| 11 00 | -- Non-adjustable | 5 | 10 | Free | 20 | Free |
| 12 00 | -- Adjustable | 5 | 10 | Free | 20 | Free |
| 20 00 | - Interchangeable spanner-sockets, with or without handles | 5 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|----|------|-----|------|
| 82.05 | Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks: | | | | | |
| 10 00 | - Drilling, threading or tapping tools | 5 | 10 | Free | 20 | Free |
| 20 00 | - Hammers and sledge hammers | 5 | 10 | Free | 20 | Free |
| 30 00 | - Planes, chisels, gouges and similar cutting tools for working wood | 5 | 10 | Free | 20 | Free |
| 40 00 | - Screwdrivers | 5 | 10 | Free | 20 | Free |
| | - Other hand tools (including glaziers' diamonds): | | | | | |
| 51 00 | -- Household tools | 5 | 10 | Free | 20 | Free |
| 59 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 60 00 | - Blow lamps | 5 | 10 | Free | 20 | Free |
| 70 00 | - Vices, clamps and the like | 5 | 10 | Free | 20 | Free |
| 80 00 | - Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks | 5 | 10 | Free | 20 | Free |
| 90 00 | - Sets of articles of two or more of the foregoing subheadings | 5 | 10 | Free | 20 | Free |
| 82.06 00 00 | Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale | 5 | 10 | Free | 20 | Free |
| 82.07 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools: | | | | | |
| | - Rock drilling or earth boring tools: | | | | | |
| 13 00 | -- With working part of cermets | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other, including parts | 5 | 10 | Free | 20 | Free |
| 20 00 | - Dies for drawing or extruding metal | 5 | 10 | Free | 20 | Free |
| 30 00 | - Tools for pressing, stamping or punching | 5 | 10 | Free | 20 | Free |
| 40 00 | - Tools for tapping or threading | 5 | 10 | Free | 20 | Free |
| 50 00 | - Tools for drilling, other than for rock drilling | 5 | 10 | Free | 20 | Free |
| 60 00 | - Tools for boring or broaching | 5 | 10 | Free | 20 | Free |
| 70 00 | - Tools for milling | 5 | 10 | Free | 20 | Free |
| 80 00 | - Tools for turning | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other interchangeable tools | 5 | 10 | Free | 20 | Free |
| 82.08 | Knives and cutting blades, for machines or for mechanical appliances: | | | | | |
| 10 00 | - For metal working | 5 | 10 | Free | 20 | Free |
| 20 00 | - For working wood | 5 | 10 | Free | 20 | Free |
| 30 00 | - For kitchen appliances or for machines used by the food industry | 5 | 10 | Free | 20 | Free |
| 40 00 | - For agricultural, horticultural or forestry machines | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 82.09 00 00 | Plates, sticks, tips and the like for tools, unmounted, of cermets | 5 | 10 | Free | 20 | Free |
| 82.10 00 00 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink | 10 | 20 | Free | 20 | Free |
| 82.11 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor: | | | | | |
| 10 00 | - Sets of assorted articles | 5 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Table knives having fixed blades | 5 | 10 | Free | 20 | Free |
| 92 00 | -- Other knives having fixed blades | 5 | 10 | Free | 20 | Free |
| 93 00 | -- Knives having other than fixed blades | 5 | 10 | Free | 20 | Free |
| 94 00 | -- Blades | 5 | 10 | Free | 20 | Free |
| 95 00 | -- Handles of base metal | 5 | 10 | Free | 20 | Free |
| 82.12 | Razors and razor blades (including razor blade blanks in strips): | | | | | |
| 10 00 | - Shavers | 10 | 15 | Free | 20 | Free |
| 20 00 | - Safety razor blades, including razor blade blanks in strips | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other parts | 10 | 15 | Free | 20 | Free |
| 82.13 00 00 | Scissors, tailors' shears and similar shears, and blades therefor | 10 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|----|------|-----|------|
| 82.14 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files): | | | | | |
| 10 00 | - Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor | 10 | 15 | Free | 20 | Free |
| 20 00 | - Manicure or pedicure sets and instruments (including nail files) | 10 | 15 | Free | 20 | Free |
| 90 00 | - Other | 10 | 15 | Free | 20 | Free |
| 82.15 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware: | | | | | |
| 10 00 | - Sets of assorted articles containing at least one article plated with precious metal | 10 | 15 | Free | 20 | Free |
| 20 00 | - Other sets of assorted articles | 10 | 15 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | - - Plated with precious metal | 10 | 15 | Free | 20 | Free |
| 99 00 | - - Other | 10 | 15 | Free | 20 | Free |

CHAPTER 83
MISCELLANEOUS ARTICLES OF BASE METAL

NOTES

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 8302, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|-----|------|
| 83.01 | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal: | | | | | |
| 10 00 | - Padlocks | 5 | 10 | Free | 20 | Free |
| 20 00 | - Locks of a kind used for motor vehicles | 5 | 10 | Free | 20 | Free |
| 30 00 | - Locks of a kind used for furniture | 5 | 10 | Free | 20 | Free |
| 40 00 | - Other locks | 5 | 10 | Free | 20 | Free |
| 50 00 | - Clasps and frames with clasps, incorporating locks | 5 | 10 | Free | 20 | Free |
| 60 00 | - Parts | Free | 5 | Free | 20 | Free |
| 70 00 | - Keys presented separately | Free | 5 | Free | 20 | Free |
| 83.02 | Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal: | | | | | |
| 10 00 | - Hinges: | 5 | 10 | Free | 20 | Free |
| 20 00 | - Castors | 5 | 10 | Free | 20 | Free |
| 30 00 | - Other mountings, fittings and similar articles suitable for motor vehicles | 5 | 10 | Free | 20 | Free |
| | - Other mountings, fittings and similar articles: | | | | | |
| 41 00 | -- Suitable for buildings | 5 | 10 | Free | 20 | Free |
| 42 00 | -- Other, suitable for furniture | 5 | 10 | Free | 20 | Free |
| 49 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 50 00 | - Hat-racks, hat-pegs, brackets and similar fixtures | 5 | 10 | Free | 20 | Free |
| 60 00 | - Automatic door closers | 5 | 10 | Free | 20 | Free |
| 83.03 00 00 | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal | 5 | 25 | Free | 20 | Free |
| 83.04 00 00 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03 | 5 | 25 | Free | 20 | Free |
| 83.05 | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal: | | | | | |
| 10 00 | - Fittings for loose-leaf binders or files | 5 | 20 | Free | 20 | Free |
| 20 00 | - Staples in strips | 5 | 20 | Free | 20 | Free |
| 90 00 | - Other, including parts | 5 | 20 | Free | 20 | Free |
| 83.06 | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal: | | | | | |
| 10 00 | - Bells, gongs and the like | 10 | 15 | Free | 20 | Free |
| | - Statuettes and other ornaments: | | | | | |
| 21 00 | -- Plated with precious metal | 10 | 15 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 30 00 | - Photograph, picture or similar frames; mirrors | 10 | 15 | Free | 20 | Free |
| 83.07 | Flexible tubing of base metal, with or without fittings: | | | | | |
| 10 00 | - Of iron or steel | 5 | 10 | Free | 20 | Free |
| 90 00 | - Of other base metal | 5 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 83.08 | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal: | | | | | |
| 10 | - Hooks, eyes and eyelets | | | | | |
| 10 | --- Eyelets | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |
| 20 00 | - Tubular or bifurcated rivets | Free | 5 | Free | 20 | Free |
| 90 | - Other, including parts: | | | | | |
| 10 | --- Beads and spangles, of base metal | 5 | 10 | Free | 20 | Free |
| 20 | --- Clasps, fasteners and frames with clasps, buckles and buckle-clasps | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |
| 83.09 | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal: | | | | | |
| 10 | - Crown corks: | | | | | |
| 10 | --- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 90 | - Other: | | | | | |
| | --- Metal stoppers, caps and lids, bungs and tear-off capsules: | | | | | |
| 11 | ---- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | 5 | Free | Free | 20 | Free |
| 19 | ---- Other | 5 | 10 | Free | 20 | Free |
| | --- Fabricated capsules: | | | | | |
| 21 | ---- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | 5 | Free | Free | 20 | Free |
| 29 | ---- Other | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Used in the manufacture of packings for the retail sale of medicaments and pharmaceutical products ⁽¹⁾ | 5 | Free | Free | 20 | Free |
| 99 | --- Other | 5 | 10 | Free | 20 | Free |
| 83.10 00 00 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05 | 5 | 20 | Free | 20 | Free |
| 83.11 | Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying: | | | | | |
| 10 00 | - Coated electrodes of base metal, for electric arc-welding | Free | 5 | Free | 20 | Free |
| 20 00 | - Cored wire of base metal, for electric arc-welding | Free | 5 | Free | 20 | Free |
| 30 00 | - Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | Free | 5 | Free | 20 | Free |
| 90 00 | - Other, including parts | Free | 5 | Free | 20 | Free |

Footnote

- ⁽¹⁾ Classification in sub-divisions 83.09 10 10, 83.09 90 11, 83.09 90 21 and 83.09 90 91 is dependent on goods being:
- designed in accordance with the description in the aforementioned sub-headings; *and*
 - imported directly by the industries in question.

**SECTION XVI
MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT;
PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS,
TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS,
AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

NOTES

1. This Section does not cover:
 - a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanized rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016);
 - b) articles of leather or of composition leather (heading 4204) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;
 - c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - d) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - e) transmission or conveyor belts or belting, of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);
 - f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116, except unmounted worked sapphires and diamonds for styli (heading 8522);
 - g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - h) drill pipe (heading 7304);
 - ij) endless belts of metal wire or strip (Section XV);
 - k) articles of Chapter 82 or 83;
 - l) articles of Section XVII;
 - m) articles of Chapter 90;
 - n) clocks, watches or other articles of Chapter 91;
 - o) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909);
 - p) articles of Chapter 95; or
 - q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:
 - a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;
 - b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;
 - c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

**CHAPTER 84
NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES;
PARTS THEREOF**

NOTES

1. This Chapter does not cover:
 - a) millstones, grindstones or other articles of Chapter 68;
 - b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);
 - d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - e) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or
 - f) hand-operated mechanical floor sweepers, not motorized (heading 9603).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.

Heading 8419 does not, however, cover:

- a) germination plant, incubators or brooders (heading 8436);
- b) grain dampening machines (heading 8437);
- c) diffusing apparatus for sugar juice extraction (heading 8438);
- d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or
- e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover:

- a) sewing machines for closing bags or similar containers (heading 8452); or
- b) office machinery of heading 8472.

Heading 8424 does not cover:

ink-jet printing machines (heading 8443 or 8471).

3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.
4. Heading 8457 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
- a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. A) For the purposes of heading 8471, the expression “automatic data processing machines” means:
- a) digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - b) analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
 - c) hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph E below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:
- a) it is of a kind solely or principally used in an automatic data processing system;
 - b) it is connectable to the central processing unit either directly or through one or more other units; and
 - c) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- C) Separately presented units of an automatic data processing machine are to be classified in heading 8471.
- D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs B b) and B c) above, are in all cases to be classified as units of heading 8471.
- E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.
Other steel balls are to be classified in heading 7326.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
8. For the purposes of heading 8470, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

SUBHEADING NOTES

1. For the purposes of subheading 8471 49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 B to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|------|------|-----|------|
| 84.01 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation: | | | | | |
| 10 00 | - Nuclear reactors | 5 | Free | Free | 20 | Free |
| 20 00 | - Machinery and apparatus for isotopic separation, and parts thereof | 5 | Free | Free | 20 | Free |
| 30 00 | - Fuel elements (cartridges), non-irradiated | 5 | Free | Free | 20 | Free |
| 40 00 | - Parts of nuclear reactors | 5 | Free | Free | 20 | Free |
| 84.02 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers: | | | | | |
| 11 | - Steam or other vapour generating boilers: -- Watertube boilers with a steam production exceeding 45 t per hour | | | | | |
| 10 | --- Locomotive boilers | 5 | Free | Free | 20 | Free |
| 20 | --- Marine boilers | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 12 | -- Watertube boilers with a steam production not exceeding 45 t per hour | | | | | |
| 10 | --- Locomotive boilers | 5 | Free | Free | 20 | Free |
| 20 | --- Marine boilers | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 19 | -- Other vapour generating boilers, including hybrid boilers: | | | | | |
| 10 | --- Locomotive boilers | 5 | Free | Free | 20 | Free |
| 20 | --- Marine boilers | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 20 | - Super-heated water boilers: | | | | | |
| 10 | --- Locomotive boilers | 5 | Free | Free | 20 | Free |
| 20 | --- Marine boilers | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.03 | Central heating boilers other than those of heading 84.02: | | | | | |
| 10 00 | - Boilers | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.04 | Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units: | | | | | |
| 10 00 | - Auxiliary plant for use with boilers of heading 84.02 or 84.03: | 5 | Free | Free | 20 | Free |
| 20 00 | - Condensers for steam or other vapour power units | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.05 | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers: | | | | | |
| 10 00 | - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.06 | Steam turbines and other vapour turbines: | | | | | |
| 10 00 | - Turbines for marine propulsion | 5 | Free | Free | 20 | Free |
| | - Other turbines: | | | | | |
| 81 00 | -- Of an output exceeding 40 MW | 5 | Free | Free | 20 | Free |
| 82 00 | -- Of an output not exceeding 40 MW | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.07 | Spark-ignition reciprocating or rotary internal combustion piston engines: | | | | | |
| 10 00 | - Aircraft engines | 5 | Free | Free | 20 | Free |
| | - Marine propulsion engines: | | | | | |
| 21 00 | -- Outboard motors | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87: | | | | | |
| 31 00 | -- Of a cylinder capacity not exceeding 50 cc | 5 | Free | Free | 20 | Free |
| 32 00 | -- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc | 5 | Free | Free | 20 | Free |
| 33 00 | -- Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc | 5 | Free | Free | 20 | Free |
| 34 00 | -- Of a cylinder capacity exceeding 1 000 cc | 5 | Free | Free | 20 | Free |
| 90 00 | - Other engines | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 84.08 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines): | | | | | |
| 10 00 | - Marine propulsion engines | 5 | Free | Free | 20 | Free |
| 20 00 | - Engines of a kind used for the propulsion of vehicles of Chapter 87 | 5 | Free | Free | 20 | Free |
| 90 00 | - Other engines | 5 | Free | Free | 20 | Free |
| 84.09 | Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08: | | | | | |
| 10 00 | - For aircraft engines | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Suitable for use solely or principally with spark-ignition internal combustion piston engines | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 84.10 | Hydraulic turbines, water wheels, and regulators therefor: | | | | | |
| | - Hydraulic turbines and water wheels | | | | | |
| 11 00 | -- Of a power not exceeding 1000 kW | Free | 5 | Free | 20 | Free |
| 12 00 | -- Of an output exceeding 1000 kW but not exceeding 10000 kW | Free | 5 | Free | 20 | Free |
| 13 00 | -- Of an output exceeding 10000 kW | Free | 5 | Free | 20 | Free |
| 90 | - Parts, including regulators: | | | | | |
| 10 | --- Regulators for hydraulic turbines and water wheels | Free | 5 | Free | 20 | Free |
| 20 | --- Other parts for hydraulic turbines and water wheels | Free | 5 | Free | 20 | Free |
| 84.11 | Turbo-jets, turbo-propellers and other gas turbines: | | | | | |
| | - Turbo-jets: | | | | | |
| 11 00 | -- Of a thrust not exceeding 25 kN | Free | 5 | Free | 20 | Free |
| 12 00 | -- Of a thrust exceeding 25 kN | Free | 5 | Free | 20 | Free |
| | - Turbo-propellers: | | | | | |
| 21 00 | -- Of a power not exceeding 1100 kW | Free | 5 | Free | 20 | Free |
| 22 00 | -- Of an output exceeding 1100 kW | Free | 5 | Free | 20 | Free |
| | - Other gas turbines: | | | | | |
| 81 00 | -- Of a power not exceeding 5000 kW | Free | 5 | Free | 20 | Free |
| 82 00 | -- Of an output exceeding 5000 kW | Free | 5 | Free | 20 | Free |
| | - Parts: | | | | | |
| 91 00 | -- Of turbo-jets or turbo-propellers | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 84.12 | Other engines and motors: | | | | | |
| 10 00 | - Reaction engines other than turbo-jets | Free | 5 | Free | 20 | Free |
| | - Hydraulic power engines and motors: | | | | | |
| 21 00 | -- Linear acting (cylinders) | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Pneumatic power engines and motors: | | | | | |
| 31 00 | -- Linear acting (cylinders) | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 80 00 | - Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.13 | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: | | | | | |
| | - Pumps fitted or designed to be fitted with a measuring device: | | | | | |
| 11 00 | -- Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Hand pumps, other than those of subheading 84.13 11 or 84.13 19 | 5 | Free | Free | 20 | Free |
| 30 00 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines | 5 | Free | Free | 20 | Free |
| 40 00 | - Concrete pumps | 5 | Free | Free | 20 | Free |
| 50 00 | - Other reciprocating positive displacement pumps | 5 | Free | Free | 20 | Free |
| 60 00 | - Other rotary positive displacement pumps | 5 | Free | Free | 20 | Free |
| 70 00 | - Other centrifugal pumps | 5 | Free | Free | 20 | Free |
| | - Other pumps; liquid elevators: | | | | | |
| 81 00 | -- Pumps | 5 | Free | Free | 20 | Free |
| 82 00 | -- Liquid elevators | 5 | Free | Free | 20 | Free |
| | - Parts: | | | | | |
| 91 00 | -- Of pumps | Free | 5 | Free | 20 | Free |
| 92 00 | -- Of liquid elevators | Free | 5 | Free | 20 | Free |
| 84.14 | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters: | | | | | |
| 10 00 | - Vacuum pumps | 5 | Free | Free | 20 | Free |
| 20 00 | - Hand- or foot-operated air pumps | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 30 00 | - Compressors of a kind used in refrigerating equipment | 5 | Free | Free | 20 | Free |
| 40 00 | - Air compressors mounted on a wheeled chassis for towing | 5 | Free | Free | 20 | Free |
| | - Fans: | | | | | |
| 51 00 | -- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | 5 | Free | Free | 20 | Free |
| 60 00 | - Hoods having a maximum horizontal side not exceeding 120 cm | 5 | Free | Free | 20 | Free |
| 80 00 | - Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.15 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated: | | | | | |
| 10 00 | - Window or wall types, self-contained or "split-system" | 10 | 20 | Free | 20 | Free |
| 20 00 | - Of a kind used for persons, in motor vehicles | 5 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 81 00 | -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) | 5 | Free | Free | 20 | Free |
| 82 00 | -- Other, incorporating a refrigerating unit | 5 | Free | Free | 20 | Free |
| 83 00 | -- Not incorporating a refrigerating unit | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.16 | Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances: | | | | | |
| 10 00 | - Furnace burners for liquid fuel | 5 | Free | Free | 20 | Free |
| 20 00 | - Other furnace burners, including combination burners | 5 | Free | Free | 20 | Free |
| 30 00 | - Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.17 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric: | | | | | |
| 10 00 | - Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals | 5 | 10 | Free | 20 | Free |
| 20 00 | - Bakery ovens, including biscuit ovens | 5 | 10 | Free | 20 | Free |
| 80 00 | - Other | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.18 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15: | | | | | |
| 10 00 | - Combined refrigerator-freezers, fitted with separate external doors | 5 | 10 | 30 | 20 | Free |
| | - Refrigerators, household type: | | | | | |
| 21 00 | -- Compression-type | 10 | 15 | 30 | 20 | Free |
| 22 00 | -- Absorption-type, electrical | 10 | 15 | 30 | 20 | Free |
| 29 00 | -- Other | 10 | 15 | 30 | 20 | Free |
| 30 00 | - Freezers of the chest type, not exceeding 800 litres capacity: | 5 | Free | 30 | 20 | Free |
| 40 00 | - Freezers of the upright type, not exceeding 900 litres capacity | 5 | Free | 30 | 20 | Free |
| 50 00 | - Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture | 5 | Free | 30 | 20 | Free |
| | - Other refrigerating or freezing equipment, heat pumps: | | | | | |
| 61 00 | -- Compression type units whose condensers are heat exchangers | 5 | Free | 30 | 20 | Free |
| 69 00 | -- Other | 5 | Free | 30 | 20 | Free |
| | - Parts: | | | | | |
| 91 00 | -- Furniture designed to receive refrigerating or freezing equipment | Free | 5 | 30 | 20 | Free |
| 99 00 | -- Other | Free | 5 | 30 | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|------|------|
| 84.19 | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric: | | | | | |
| | - Instantaneous or storage water heaters, non-electric: | | | | | |
| 11 00 | -- Instantaneous gas water heaters | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 20 00 | - Medical, surgical or laboratory sterilizers | 5 | Free | Free | Free | Free |
| | - Dryers: | | | | | |
| 31 00 | -- For agricultural products | 5 | Free | Free | 20 | Free |
| 32 00 | -- For wood, paper pulp, paper or paperboard | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 40 00 | - Distilling or rectifying plant | 5 | Free | Free | 20 | Free |
| 50 00 | - Heat exchange units | 5 | Free | Free | 20 | Free |
| 60 00 | - Machinery for liquefying air or other gases | 5 | Free | Free | 20 | Free |
| | - Other machinery, plant or laboratory equipment: | | | | | |
| 81 00 | -- For making hot drinks or for cooking or heating food | 5 | 10 | Free | 20 | Free |
| 89 | -- Other: | | | | | |
| 10 | --- Electric | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.20 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor: | | | | | |
| 10 00 | - Calendering or other rolling machines | 5 | Free | Free | 20 | Free |
| | - Parts: | | | | | |
| 91 00 | -- Cylinders | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 84.21 | Centrifuges, including centrifugal driers; filtering or purifying machinery and apparatus, for liquids or gases: | | | | | |
| | - Centrifuges, including centrifugal driers: | | | | | |
| 11 | -- Cream separators: | | | | | |
| 10 | --- Milk clarifiers | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 12 00 | -- Clothes-driers | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Filtering or purifying machinery and apparatus for liquids: | | | | | |
| 21 00 | -- For filtering or purifying water | 5 | Free | Free | 20 | Free |
| 22 00 | -- For filtering or purifying beverages other than water | 5 | Free | Free | 20 | Free |
| 23 00 | -- Oil- or petrol-filters for internal combustion engines | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Filtering or purifying machinery and apparatus for gases: | | | | | |
| 31 00 | -- Intake air filters for internal combustion engines | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Parts: | | | | | |
| 91 00 | -- Of centrifuges, including centrifugal driers | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 84.22 | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages: | | | | | |
| | - Dish washing machines: | | | | | |
| 11 00 | -- Of the household type | 10 | 15 | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Machinery for cleaning or drying bottles or other containers | 5 | Free | Free | 20 | Free |
| 30 00 | - Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages | 5 | Free | Free | 20 | Free |
| 40 00 | - Other packing or wrapping machinery (including heat-shrink wrapping machinery) | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|------|------|-----|------|
| 84.23 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds: | | | | | |
| 10 00 | - Personal weighing machines, including baby scales; household scales | 5 | 10 | Free | 20 | Free |
| 20 00 | - Scales for continuous weighing of goods on conveyors | 5 | Free | Free | 20 | Free |
| 30 00 | - Constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, including hopper scales | 5 | Free | Free | 20 | Free |
| | - Other weighing machinery: | | | | | |
| 81 00 | -- Having a maximum weighing capacity not exceeding 30 kg | 5 | Free | Free | 20 | Free |
| 82 00 | -- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | 5 | Free | Free | 20 | Free |
| 89 00 | -- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Weighing machine weights of all kinds; parts of weighing machinery | 5 | Free | Free | 20 | Free |
| 84.24 | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines: | | | | | |
| 10 00 | - Fire extinguishers, whether or not charged | 5 | Free | Free | 20 | Free |
| 20 00 | - Fire extinguishers, whether or not charged | 5 | Free | Free | 20 | Free |
| 30 00 | - Steam or sand blasting machines and similar jet projecting machines | 5 | Free | Free | 20 | Free |
| | - Other apparatus: | | | | | |
| 81 00 | -- Agricultural or horticultural | 5 | Free | Free | 20 | Free |
| 89 00 | -- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | 5 | Free | Free | 20 | Free |
| 84.25 | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks: | | | | | |
| | - Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles: | | | | | |
| 11 00 | -- Powered by electric motor | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Pit-head winding gear; winches specially designed for use underground | 5 | Free | Free | 20 | Free |
| | - Other winches; capstans: | | | | | |
| 31 00 | -- Powered by electric motor | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Jacks: | | | | | |
| 41 00 | -- Built-in jacking systems of a type used in garages | 5 | Free | Free | 20 | Free |
| 42 00 | -- Other jacks and hoists, hydraulic | 5 | Free | Free | 20 | Free |
| 49 00 | -- Other | 5 | Free | Free | 20 | Free |
| 84.26 | Ships' derricks; cranes, including cable cranes, mobile lifting frames, straddle carriers and works trucks fitted with a crane: | | | | | |
| | - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: | | | | | |
| 11 00 | -- Overhead travelling cranes on fixed support | 5 | Free | Free | 20 | Free |
| 12 00 | -- Mobile lifting frames on tyres and straddle carriers | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Tower cranes | 5 | Free | Free | 20 | Free |
| 30 00 | - Portal or pedestal jib cranes | 5 | Free | Free | 20 | Free |
| | - Other machinery, self-propelled: | | | | | |
| 41 00 | -- On tyres | 5 | Free | Free | 20 | Free |
| 49 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Other machines and mechanical appliances: | | | | | |
| 91 00 | -- Designed for mounting on road vehicles | 5 | Free | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |
| 84.27 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment: | | | | | |
| 10 00 | - Self-propelled trucks powered by an electric motor | 5 | Free | Free | 20 | Free |
| 20 00 | - Other self-propelled trucks | 5 | Free | Free | 20 | Free |
| 90 00 | - Other trucks | 5 | Free | Free | 20 | Free |
| 84.28 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics): | | | | | |
| 10 00 | - Lifts and skip hoists | 5 | Free | Free | 20 | Free |
| 20 00 | - Pneumatic elevators and conveyors | 5 | Free | Free | 20 | Free |

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|--------------|---|------|------|------|-----|------|
| | - Other continuous-action elevators and conveyors, for goods or materials: | | | | | |
| 31 00 | -- Specially designed for underground use | 5 | Free | Free | 20 | Free |
| 32 00 | -- Other, bucket type | 5 | Free | Free | 20 | Free |
| 33 00 | -- Other, belt type | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 40 00 | - Escalators and moving walkways | 5 | Free | Free | 20 | Free |
| 50 00 | - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 5 | Free | Free | 20 | Free |
| 60 00 | - Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars | 5 | Free | Free | 20 | Free |
| 90 00 | - Other machinery and apparatus | 5 | Free | Free | 20 | Free |
| 84.29 | Self-propelled bulldozers, angledozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: | | | | | |
| | - Bulldozers and angledozers: | | | | | |
| 11 00 | -- Track-laying | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Graders and levellers | 5 | Free | Free | 20 | Free |
| 30 00 | - Scrapers | 5 | Free | Free | 20 | Free |
| 40 00 | - Tamping machines and road rollers | 5 | Free | Free | 20 | Free |
| | - Mechanical shovels, excavators and shovel loaders: | | | | | |
| 51 00 | -- Front-end shovel loaders | 5 | Free | Free | 20 | Free |
| 52 00 | -- Machinery with a 360° revolving superstructure | 5 | Free | Free | 20 | Free |
| 59 00 | -- Other | 5 | Free | Free | 20 | Free |
| 84.30 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers: | | | | | |
| 10 00 | - Pile-drivers and pile-extractors | 5 | Free | Free | 20 | Free |
| 20 00 | - Snow-ploughs and snow-blowers | 5 | Free | Free | 20 | Free |
| | - Coal or rock cutters and tunnelling machinery: | | | | | |
| 31 00 | -- Self-propelled | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Other boring or sinking machinery: | | | | | |
| 41 00 | -- Self-propelled | 5 | Free | Free | 20 | Free |
| 49 00 | -- Other | 5 | Free | Free | 20 | Free |
| 50 00 | - Other machinery, self-propelled | 5 | Free | Free | 20 | Free |
| | - Other machinery, not self-propelled: | | | | | |
| 61 00 | -- Tamping or compacting machinery | 5 | Free | Free | 20 | Free |
| 69 00 | -- Other | 5 | Free | Free | 20 | Free |
| 84.31 | Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30: | | | | | |
| 10 00 | - Of machinery of heading 84.25 | Free | 5 | Free | 20 | Free |
| 20 00 | - Of machinery of heading 84.27 | Free | 5 | Free | 20 | Free |
| | - Of machinery of heading 84.28: | | | | | |
| 31 00 | -- Of lifts, skip hoists or escalators | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other | Free | 5 | Free | 20 | Free |
| | - Of machinery of heading 84.29, 84.30 or 8430: | | | | | |
| 41 00 | -- Buckets, shovels, grabs and grips | Free | 5 | Free | 20 | Free |
| 42 00 | -- Bulldozer or angledozer blades | Free | 5 | Free | 20 | Free |
| 43 00 | -- Parts for boring or sinking machinery of subheading No. 84.30 41 or 84.30 49 | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other | Free | 5 | Free | 20 | Free |
| 84.32 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers: | | | | | |
| 10 | - Ploughs: | | | | | |
| 10 | --- Weighing not more than 40 kg | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| | - Harrows, scarifiers, cultivators, weeders and hoes: | | | | | |
| 21 00 | -- Disc harrows | Free | Free | Free | 20 | Free |
| 29 00 | -- Other | Free | Free | Free | 20 | Free |
| 30 00 | - Seeders, planters and transplanters | Free | Free | Free | 20 | Free |
| 40 00 | - Manure spreaders and fertilizer distributors | Free | Free | Free | 20 | Free |
| 80 00 | - Other machinery | Free | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | Free | Free | 20 | Free |

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| 84.33 | Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37: | | | | | |
| 11 00 | - Mowers for lawns, parks or sportsgrounds: -- Powered, with the cutting device rotating in a horizontal plane | Free | Free | Free | 20 | Free |
| 19 00 | -- Other | Free | Free | Free | 20 | Free |
| 20 00 | - Other mowers, including cutter bars for tractor mounting | Free | Free | Free | 20 | Free |
| 30 00 | - Other haymaking machinery | 5 | Free | Free | 20 | Free |
| 40 00 | - Straw or fodder balers, including pick-up balers - Other harvesting machinery; threshing machinery: | Free | Free | Free | 20 | Free |
| 51 00 | -- Combine harvester-threshers | 5 | Free | Free | 20 | Free |
| 52 | -- Other threshing machinery: | | | | | |
| 10 | --- Peanut and rice threshers weighing not more than 1 500 kg | 5 | Free | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 53 00 | -- Root or tuber harvesting machines | 5 | Free | Free | 20 | Free |
| 59 00 | -- Other | Free | Free | Free | 20 | Free |
| 60 00 | - Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | Free | Free | 20 | Free |
| 84.34 | Milking machines and dairy machinery: | | | | | |
| 10 00 | - Milking machines | Free | Free | Free | 20 | Free |
| 20 00 | - Dairy machinery | Free | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | Free | Free | 20 | Free |
| 84.35 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages: | | | | | |
| 10 00 | - Machinery | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.36 | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders: | | | | | |
| 10 00 | - Machinery for preparing animal feeding stuffs - Poultry-keeping machinery; poultry incubators and brooders: | 5 | Free | Free | 20 | Free |
| 21 00 | -- Poultry incubators and brooders | Free | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| 80 00 | - Other machinery and apparatus - Parts: | Free | Free | Free | 20 | Free |
| 91 00 | -- Of poultry-keeping machinery or poultry incubators and brooders | Free | Free | Free | 20 | Free |
| 99 00 | -- Other | Free | Free | Free | 20 | Free |
| 84.37 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery: | | | | | |
| 10 00 | - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables | Free | Free | Free | 20 | Free |
| 80 | - Other machines and mechanical appliances: | | | | | |
| 10 | --- For rice | Free | Free | Free | 20 | Free |
| 90 | --- Other | Free | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | Free | Free | 20 | Free |
| 84.38 | Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils: | | | | | |
| 10 00 | - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | 5 | Free | Free | 20 | Free |
| 20 00 | - Machinery for the manufacture of confectionery, cocoa or chocolate | 5 | Free | Free | 20 | Free |
| 30 00 | - Machinery for sugar manufacture | Free | 5 | Free | 20 | Free |
| 40 00 | - Brewery machinery | 5 | Free | Free | 20 | Free |
| 50 00 | - Machinery for the preparation of meat or poultry | 5 | Free | Free | 20 | Free |
| 60 00 | - Machinery for the preparation of fruits, nuts or vegetables | 5 | Free | Free | 20 | Free |
| 80 | - Other machines and mechanical appliances: | | | | | |
| 10 | --- Huskers and pulpers | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | 5 | Free | Free | 20 | Free |

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|--------------------|---|------|------|------|-----|------|
| 84.39 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard: | | | | | |
| 10 00 | - Machinery for making pulp of fibrous cellulosic material | 5 | Free | Free | 20 | Free |
| 20 00 | - Machinery for making paper or paperboard | 5 | Free | Free | 20 | Free |
| 30 00 | - Machinery for finishing paper or paperboard | 5 | Free | Free | 20 | Free |
| 91 00 | - - Of machinery for making pulp of fibrous cellulosic material | 5 | 10 | Free | 20 | Free |
| 99 00 | - - Other | 5 | 10 | Free | 20 | Free |
| 84.40 | Book-binding machinery, including book-sewing machines: | | | | | |
| 10 00 | - Machinery | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.41 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds: | | | | | |
| 10 00 | - Cutting machines | 5 | Free | Free | 20 | Free |
| 20 00 | - Machines for making bags, sacks or envelopes | 5 | Free | Free | 20 | Free |
| 30 00 | - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | 5 | Free | Free | 20 | Free |
| 40 00 | - Machines for moulding articles in paper pulp, paper or paperboard | 5 | Free | Free | 20 | Free |
| 80 00 | - Other machinery and apparatus | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.42 | Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished): | | | | | |
| 10 00 | - Phototype-setting and composing machines | 5 | Free | Free | 20 | Free |
| 20 00 | - Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device | 5 | Free | Free | 20 | Free |
| 30 00 | - Other machinery, apparatus and equipment | 5 | Free | Free | 20 | Free |
| 40 00 | - Parts of the foregoing machinery, apparatus or equipment | Free | 5 | Free | 20 | Free |
| 50 00 | - Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | 5 | Free | Free | 20 | Free |
| 84.43 | Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing: | | | | | |
| | - Offset printing machinery: | | | | | |
| 11 00 | - - Reel fed | 5 | Free | Free | 20 | Free |
| 12 00 | - - Sheet fed, office type (sheet size not exceeding 22 cm x 36 cm) | 5 | Free | Free | 20 | Free |
| 19 00 | - - Other | 5 | Free | Free | 20 | Free |
| 21 00 | - - Reel fed | 5 | Free | Free | 20 | Free |
| 29 00 | - - Other | 5 | Free | Free | 20 | Free |
| 30 00 | - Flexographic printing machinery | 5 | Free | Free | 20 | Free |
| 40 00 | - Gravure printing machinery | 5 | Free | Free | 20 | Free |
| | - Other printing machinery: | | | | | |
| 51 00 | - - Ink-jet printing machines | 5 | Free | Free | 20 | Free |
| 59 00 | - - Other | 5 | Free | Free | 20 | Free |
| 60 00 | - Machines for uses ancillary to printing: | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.44 00 00 | Machines for extruding, drawing, texturing or cutting man-made textile materials | 5 | Free | Free | 20 | Free |
| 84.45 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 8446 or 8447: | | | | | |
| | - Machines for preparing textile fibres: | | | | | |
| 11 00 | - - Carding machines | 5 | Free | Free | 20 | Free |
| 12 00 | - - Combing machines | 5 | Free | Free | 20 | Free |
| 13 00 | - - Drawing or roving machines | 5 | Free | Free | 20 | Free |
| 19 00 | - - Other | 5 | Free | Free | 20 | Free |

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|-----------------|---|------|------|------|-----|------|
| 20 00 | - Textile spinning machines | 5 | Free | Free | 20 | Free |
| 30 00 | - Textile doubling or twisting machines | 5 | Free | Free | 20 | Free |
| 40 00 | - Textile winding (including weft-winding) or reeling machines | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 84.46 | Weaving machines (looms): | | | | | |
| 10 00 | - For weaving fabrics of a width not exceeding 30 cm - For weaving fabrics of a width exceeding 30 cm, shuttle type | 5 | Free | Free | 20 | Free |
| 21 00 | -- Power looms | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| 30 00 | - For weaving fabrics of a width exceeding 30 cm, shuttleless type | 5 | Free | Free | 20 | Free |
| 84.47 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting: | | | | | |
| | - Circular knitting machines: | | | | | |
| 11 00 | -- With cylinder diameter not exceeding 165 mm | 5 | Free | Free | 20 | Free |
| 12 00 | -- With cylinder diameter exceeding 165 mm | 5 | Free | Free | 20 | Free |
| 20 00 | - Flat knitting machines; stitch-bonding machines | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 84.48 | Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles): | | | | | |
| | - Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47: | | | | | |
| 11 00 | -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery - Parts and accessories of machines of heading 8445 or of their auxiliary machinery: | Free | 5 | Free | 20 | Free |
| 31 00 | -- Card clothing | Free | 5 | Free | 20 | Free |
| 32 00 | -- Of machines for preparing textile fibres, other than card clothing | Free | 5 | Free | 20 | Free |
| 33 00 | -- Spindles, spindle flyers, spinning rings and ring travellers | Free | 5 | Free | 20 | Free |
| 39 00 | -- Other - Parts and accessories of weaving machines (looms) or of their auxiliary machinery: | Free | 5 | Free | 20 | Free |
| 41 00 | -- Shuttles | Free | 5 | Free | 20 | Free |
| 42 00 | -- Reeds for looms, healds and heald-frames | Free | 5 | Free | 20 | Free |
| 49 00 | -- Other - Parts and accessories of machines of heading 84 47 or of their auxiliary machinery: | Free | 5 | Free | 20 | Free |
| 51 00 | -- Sinkers, needles and other articles used in forming stitches | Free | 5 | Free | 20 | Free |
| 59 00 | -- Other | Free | 5 | Free | 20 | Free |
| 84.49 00 | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats: | | | | | |
| 10 | --- Machinery for making hats | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 84.50 | Household or laundry-type washing machines, including machines which both wash and dry: | | | | | |
| | - Machines, each of a dry linen capacity not exceeding 10 kg: | | | | | |
| 11 00 | -- Fully automatic machines | 5 | 10 | Free | 20 | Free |
| 12 00 | -- Other machines, with built-in centrifugal drier | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Machines, each of a dry linen capacity exceeding 10 kg | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |

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|--------------|--|------|------|------|-----|------|
| 84.51 | Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics: | | | | | |
| 10 00 | - Dry-cleaning machines | 5 | Free | Free | 20 | Free |
| | - Drying machines: | | | | | |
| 21 00 | -- Each of a dry linen capacity not exceeding 10 kg | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| 30 00 | - Ironing machines and presses (including fusing presses) | 5 | Free | Free | 20 | Free |
| 40 | - Washing, bleaching or dyeing machines: | | | | | |
| 10 | --- Machinery for bleaching, dyeing or scouring made-up textile articles | 5 | Free | Free | 20 | Free |
| 20 | --- Wringing machines other than those for domestic use | 5 | Free | Free | 20 | Free |
| 30 | --- Other | 5 | Free | Free | 20 | Free |
| 50 00 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 5 | Free | Free | 20 | Free |
| 80 00 | - Other machinery and apparatus | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.52 | Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles: | | | | | |
| 10 00 | - Sewing machines of the household type | Free | Free | Free | 20 | Free |
| | - Other sewing machines: | | | | | |
| 21 00 | -- Automatic units | Free | Free | Free | 20 | Free |
| 29 00 | -- Other | Free | Free | Free | 20 | Free |
| 30 00 | - Sewing machine needles | Free | Free | Free | 20 | Free |
| 40 00 | - Furniture, bases and covers for sewing machines and parts thereof | Free | Free | Free | 20 | Free |
| 90 00 | - Other parts of sewing machines | Free | 5 | Free | 20 | Free |
| 84.53 | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines: | | | | | |
| 10 00 | - Machinery for preparing, tanning or working hides, skins or leather | 5 | Free | Free | 20 | Free |
| 20 00 | - Machinery for making or repairing footwear | 5 | Free | Free | 20 | Free |
| 80 00 | - Other machinery and apparatus | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.54 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries: | | | | | |
| 10 00 | - Converters | 5 | Free | Free | 20 | Free |
| 20 00 | - Ingot moulds and ladles | 5 | Free | Free | 20 | Free |
| 30 00 | - Casting machines | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.55 | Metal-rolling mills and rolls therefor: | | | | | |
| 10 00 | - Tube mills | 5 | Free | Free | 20 | Free |
| | - Other rolling mills: | | | | | |
| 21 00 | -- Hot or combination hot and cold | 5 | Free | Free | 20 | Free |
| 22 00 | -- Cold | 5 | Free | Free | 20 | Free |
| 30 00 | - Rolls for rolling mills | 5 | Free | Free | 20 | Free |
| 90 00 | - Other parts | Free | 5 | Free | 20 | Free |
| 84 56 | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes: | | | | | |
| 10 00 | - Operated by laser or other light or photon beam processes | 5 | Free | Free | 20 | Free |
| 20 00 | - Operated by ultrasonic processes | 5 | Free | Free | 20 | Free |
| 30 00 | - Operated by electro-discharge processes | 5 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- For dry-etching patterns on semiconductor materials | 5 | Free | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |

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|--------------|---|----|------|------|-----|------|
| 84.57 | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal: | | | | | |
| 10 00 | - Machining centres | 5 | Free | Free | 20 | Free |
| 20 00 | - Unit construction machines (single station) | 5 | Free | Free | 20 | Free |
| 30 00 | - Multi-station transfer machines | 5 | Free | Free | 20 | Free |
| 84.58 | Lathes (including turning centres) for removing metal: | | | | | |
| | - Horizontal lathes: | | | | | |
| 11 00 | -- Numerically controlled | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Other lathes: | | | | | |
| 91 00 | -- Numerically controlled | 5 | Free | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |
| 84.59 | Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58: | | | | | |
| 10 00 | - Way-type unit head machines | 5 | Free | Free | 20 | Free |
| | - Other drilling machines: | | | | | |
| 21 00 | -- Numerically controlled | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Other boring-milling machines: | | | | | |
| 31 00 | -- Numerically controlled | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 40 00 | - Other boring machines | 5 | Free | Free | 20 | Free |
| | - Milling machines, knee-type: | | | | | |
| 51 00 | -- Numerically controlled | 5 | Free | Free | 20 | Free |
| 59 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Other milling machines: | | | | | |
| 61 00 | -- Numerically controlled | 5 | Free | Free | 20 | Free |
| 69 00 | -- Other | 5 | Free | Free | 20 | Free |
| 70 00 | - Other threading or tapping machines | 5 | Free | Free | 20 | Free |
| 84.60 | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61: | | | | | |
| | - Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: | | | | | |
| 11 00 | -- Numerically controlled | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: | | | | | |
| 21 00 | -- Numerically controlled | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Sharpening (tool or cutter grinding) machines: | | | | | |
| | -- Numerically controlled | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 40 00 | - Honing or lapping machines | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 84.61 | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, cermets, not elsewhere specified or included: | | | | | |
| 20 00 | - Shaping or slotting machines | 5 | Free | Free | 20 | Free |
| 30 00 | - Broaching machines | 5 | Free | Free | 20 | Free |
| 40 00 | - Gear cutting, gear grinding or gear finishing machines | 5 | Free | Free | 20 | Free |
| 50 00 | - Sawing or cutting-off machines | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 84.62 | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above: | | | | | |
| 10 00 | - Forging or die-stamping machines (including presses) and hammers | 5 | Free | Free | 20 | Free |

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|--------------|---|------|------|------|-----|------|
| | - Bending, folding, straightening or flattening machines (including presses): | | | | | |
| 21 00 | -- Numerically controlled. | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Shearing machines (including presses), other than combined punching and shearing machines: | | | | | |
| 31 00 | -- Numerically controlled | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Punching or notching machines (including presses), including combined punching and shearing machines: | | | | | |
| 41 00 | -- Numerically controlled | 5 | Free | Free | 20 | Free |
| 49 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Hydraulic presses | 5 | Free | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |
| 84.63 | Other machine-tools for working metal or cermet, without removing material: | | | | | |
| 10 00 | - Draw-benches for bars, tubes, profiles, wire or the like | 5 | Free | Free | 20 | Free |
| 20 00 | - Thread rolling machines | 5 | Free | Free | 20 | Free |
| 30 00 | - Machines for working wire | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 84.64 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass: | | | | | |
| 10 00 | - Sawing machines | 5 | Free | Free | 20 | Free |
| 20 00 | - Grinding or polishing machines | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 84.65 | Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials: | | | | | |
| 10 00 | - Machines which can carry out different types of machining operations without tool change between such operations | 5 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Sawing machines | 5 | Free | Free | 20 | Free |
| 92 00 | -- Planing, milling or moulding (by cutting) machines | 5 | Free | Free | 20 | Free |
| 93 00 | -- Grinding, sanding or polishing machines | 5 | Free | Free | 20 | Free |
| 94 00 | -- Bending or assembling machines | 5 | Free | Free | 20 | Free |
| 95 00 | -- Drilling or morticing machines | 5 | Free | Free | 20 | Free |
| 96 00 | -- Splitting, slicing or paring machines | 5 | Free | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |
| 84.66 | Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening die-heads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand: | | | | | |
| 10 00 | - Tool holders and self-opening dieheads | Free | 5 | Free | 20 | Free |
| 20 00 | - Work holders | Free | 5 | Free | 20 | Free |
| 30 00 | - Dividing heads and other special attachments for machine-tools | Free | 5 | Free | 20 | Free |
| 91 00 | -- For machines of heading 84.64 | Free | 5 | Free | 20 | Free |
| 92 00 | -- For machines of heading 84.65 | Free | 5 | Free | 20 | Free |
| 93 00 | -- For machines of headings 80.56 to 84.61 | Free | 5 | Free | 20 | Free |
| 94 00 | -- For machines of heading 84.62 or 84.63 | Free | 5 | Free | 20 | Free |
| 84.67 | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor: | | | | | |
| | - Pneumatic: | | | | | |
| 11 00 | -- Rotary type (including combined rotary-percussion) | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - With self-contained electric motor: | | | | | |
| 21 00 | -- Drills of all kinds | 5 | Free | Free | 20 | Free |
| 22 00 | -- Saws | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Other tools: | | | | | |
| 81 00 | -- Chain saws | 5 | Free | Free | 20 | Free |
| 89 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Parts: | | | | | |
| 91 00 | -- Of chain saws | Free | 5 | Free | 20 | Free |
| 92 00 | -- Of pneumatic tools | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|------|------|-----|------|
| 84.68 | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances: | | | | | |
| 10 00 | - Hand-held blow pipes | 5 | Free | Free | 20 | Free |
| 20 00 | - Other gas-operated machinery and apparatus | 5 | Free | Free | 20 | Free |
| 80 00 | - Other machinery and apparatus | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.69 | Typewriters other than printers of heading 84.71; word-processing machines: | | | | | |
| | - Automatic typewriters and word-processing machines: | | | | | |
| 11 00 | -- Word-processing machines | 5 | 10 | Free | 20 | Free |
| 12 00 | -- Automatic typewriters | 5 | 10 | Free | 20 | Free |
| 20 00 | - Other typewriters, non-electric | 5 | 10 | Free | 20 | Free |
| 30 00 | - Other typewriters, non-electric | 5 | 10 | Free | 20 | Free |
| 84.70 | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers: | | | | | |
| 10 00 | - Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions | 5 | 10 | Free | 20 | Free |
| | - Other electronic calculating machines: | | | | | |
| 21 00 | -- Incorporating a printing device | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 30 00 | - Other calculating machines | 5 | 10 | Free | 20 | Free |
| 40 00 | - Accounting machines | 5 | 10 | Free | 20 | Free |
| 50 00 | - Cash registers | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 84.71 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included: | | | | | |
| 10 00 | - Analogue or hybrid automatic data processing machines | 5 | 10 | Free | 20 | Free |
| 30 00 | - Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display | 5 | 10 | Free | 20 | Free |
| | - Other digital automatic data processing machines: | | | | | |
| 41 00 | -- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined | 5 | 10 | Free | 20 | Free |
| 49 00 | -- Other, presented in the form of systems | 5 | 10 | Free | 20 | Free |
| 50 00 | - Digital processing units other than those of subheadings Nos. 84.71 41 and 84.71 49, whether or not containing in the same housing one or two of the following types of unit: | 5 | 10 | Free | 20 | Free |
| 60 00 | - Input or output units, whether or not containing storage units in the same housing | 5 | 10 | Free | 20 | Free |
| 70 00 | - Storage units | 5 | 10 | Free | 20 | Free |
| 80 00 | - Other units of automatic data processing machines | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 84.72 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines): | | | | | |
| 10 00 | - Duplicating machines | 5 | 10 | Free | 20 | Free |
| 20 00 | - Addressing machines and address plate embossing machines | 5 | 10 | Free | 20 | Free |
| 30 00 | - Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 84.73 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72: | | | | | |
| 10 00 | - Parts and accessories of the machines of heading 84.69 | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|------|------|-----|------|
| 21 00 | - Parts and accessories of the machines of heading 84.70: -- Of the electronic calculating machines of subheading 84.70 10, 84.70 21 or 84.70 29 | Free | 5 | Free | 20 | Free |
| 29 00 | -- Other | Free | 5 | Free | 20 | Free |
| 30 00 | - Parts and accessories of the machines of heading 84.71 | Free | 5 | Free | 20 | Free |
| 40 00 | - Parts and accessories of the machines of heading 84.72 | Free | 5 | Free | 20 | Free |
| 50 00 | - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72 | Free | 5 | Free | 20 | Free |
| 84.74 | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand: | | | | | |
| 10 00 | - Sorting, screening, separating or washing machines | 5 | Free | Free | 20 | Free |
| 20 00 | - Crushing or grinding machines | 5 | Free | Free | 20 | Free |
| | - Mixing or kneading machines: | | | | | |
| 31 00 | -- Concrete or mortar mixers | 5 | Free | Free | 20 | Free |
| 32 00 | -- Machines for mixing mineral substances with bitumen | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 80 00 | - Other machinery and apparatus | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.75 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware: | | | | | |
| 10 00 | - Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes - Machines for manufacturing or hot working glass or glassware: | 5 | Free | Free | 20 | Free |
| 21 00 | -- Machines for making optical fibres and preforms thereof | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.76 | Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines: | | | | | |
| | - Automatic beverage-vending machines: | | | | | |
| 21 00 | -- Incorporating heating or refrigerating devices | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Other machines: | | | | | |
| 81 00 | -- Incorporating heating or refrigerating devices | 10 | 15 | Free | 20 | Free |
| 89 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.77 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter: | | | | | |
| 10 00 | - Injection-moulding machines | 5 | Free | Free | 20 | Free |
| 20 00 | - Extruders | 5 | Free | Free | 20 | Free |
| 30 00 | - Blow moulding machines | 5 | Free | Free | 20 | Free |
| 40 00 | - Vacuum moulding machines and other thermoforming machines - Other machinery for moulding or otherwise forming: | 5 | Free | Free | 20 | Free |
| 51 00 | -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | 5 | Free | Free | 20 | Free |
| 59 00 | -- Other | 5 | Free | Free | 20 | Free |
| 80 00 | - Other machinery and apparatus | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.78 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter: | | | | | |
| 10 00 | - Machinery | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.79 | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: | | | | | |
| 10 | - Machinery for public works, building or the like: | | | | | |
| 10 | --- Concrete vibrators | 5 | Free | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- Machines and appliances for public works fitted with a heating spraying device, etc. | 5 | Free | Free | 20 | Free |
| 99 | ---- Other | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 20 00 | - Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | 5 | Free | Free | 20 | Free |
| 30 00 | - Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | 5 | Free | Free | 20 | Free |
| 40 00 | - Rope- or cable-making machines | 5 | Free | Free | 20 | Free |
| 50 00 | - Industrial robots, not elsewhere specified or included | 5 | Free | Free | 20 | Free |
| 60 00 | - Evaporative air coolers | 5 | Free | Free | 20 | Free |
| | - Other machines and mechanical appliances: | | | | | |
| 81 00 | -- For treating metal, including electric wire coil-winders | 5 | Free | Free | 20 | Free |
| 82 00 | -- Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines | 5 | Free | Free | 20 | Free |
| 89 | -- Other: | | | | | |
| | --- Presses: | | | | | |
| 11 | ---- For soaps, stearin and perfume | 5 | Free | Free | 20 | Free |
| 12 | ---- For making pharmaceutical products | 5 | Free | Free | 20 | Free |
| 19 | ---- Other | 5 | Free | Free | 20 | Free |
| 20 | --- Other machinery for the soap industry | 5 | Free | Free | 20 | Free |
| 30 | --- Special machines and appliances for making tobacco and matches | 5 | Free | Free | 20 | Free |
| 40 | --- Steering and rudder equipment for ships, other than simple rudders | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.80 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics: | | | | | |
| 10 00 | - Moulding boxes for metal foundry | 5 | Free | Free | 20 | Free |
| 20 00 | - Mould bases | 5 | Free | Free | 20 | Free |
| 30 00 | - Moulding patterns | 5 | Free | Free | 20 | Free |
| | - Moulds for metal or metal carbides: | | | | | |
| 41 00 | -- Injection or compression types | 5 | Free | Free | 20 | Free |
| 49 00 | -- Other | 5 | Free | Free | 20 | Free |
| 50 00 | - Moulds for glass | 5 | Free | Free | 20 | Free |
| 60 00 | - Moulds for mineral materials | 5 | Free | Free | 20 | Free |
| | - Moulds for rubber or plastics: | | | | | |
| 71 00 | -- Injection or compression types | 5 | Free | Free | 20 | Free |
| 79 00 | -- Other | 5 | Free | Free | 20 | Free |
| 84.81 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves: | | | | | |
| 10 00 | - Pressure-reducing valves | 5 | 10 | Free | 20 | Free |
| 20 00 | - Valves for oleohydraulic or pneumatic transmissions | 5 | 10 | Free | 20 | Free |
| 30 00 | - Check (nonreturn) valves | 5 | 10 | Free | 20 | Free |
| 40 00 | - Safety or relief valves | 5 | 10 | Free | 20 | Free |
| 80 00 | - Other appliances | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 84.82 | Ball or roller bearings: | | | | | |
| 10 00 | - Ball bearings | Free | 5 | Free | 20 | Free |
| 20 00 | - Tapered roller bearings, including cone and tapered roller assemblies | Free | 5 | Free | 20 | Free |
| 30 00 | - Spherical roller bearings | Free | 5 | Free | 20 | Free |
| 40 00 | - Needle roller bearings | Free | 5 | Free | 20 | Free |
| 50 00 | - Other cylindrical roller bearings | Free | 5 | Free | 20 | Free |
| 80 00 | - Other, including combined ball/roller bearings | Free | 5 | Free | 20 | Free |
| | - Parts: | | | | | |
| 91 00 | -- Balls, needles and rollers | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 84.83 | Transmission shafts (including cam shafts and crank shafts) and cranks, bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints): | | | | | |
| 10 00 | - Transmission shafts (including cam shafts and crank shafts) and cranks | Free | 5 | Free | 20 | Free |
| 20 00 | - Bearing housings, incorporating ball or roller bearings | Free | 5 | Free | 20 | Free |
| 30 00 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|-----|------|
| 40 00 | - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters | Free | 5 | Free | 20 | Free |
| 50 00 | - Flywheels and pulleys, including pulley blocks | Free | 5 | Free | 20 | Free |
| 60 00 | - Clutches and shaft couplings (including universal joints) | Free | 5 | Free | 20 | Free |
| 90 | - Toothed wheels, chain sprockets and other transmission elements presented separately; parts: | | | | | |
| 10 | - - - Toothed wheels, chain sprockets and other transmission elements presented separately | Free | 5 | Free | 20 | Free |
| 90 | - - - Parts | Free | 5 | Free | 20 | Free |
| 84.84 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals: | | | | | |
| 10 00 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal | Free | 5 | Free | 20 | Free |
| 20 00 | - Mechanical seals | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 84.85 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter: | | | | | |
| 10 00 | - Ships' or boats' propellers and blades therefor | Free | 5 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | - - Frameworks and bases for machines | Free | 5 | Free | 20 | Free |
| 90 | - - Parts | Free | 5 | Free | 20 | Free |

CHAPTER 85
ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS
AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:
 - a) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads and other electrically warmed articles worn on or about the person;
 - b) articles of glass of heading 7011; or
 - c) electrically heated furniture of Chapter 94.
2. Headings 8501 to 8504 do not apply to goods described in heading 8511, 8512, 8540, 8541 or 8542. However, metal tank mercury arc rectifiers remain classified in heading 8504.
3. Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - a) vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - b) other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 8414), centrifugal clothes-driers (heading 8421), dish washing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).
4. For the purposes of heading 8534 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).
 The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.
 Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.
5. For the purposes of headings 8541 and 8542:
 - A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - B) "Electronic integrated circuits and microassemblies" are:
 - a) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
 - b) hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - c) microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.
6. Records, tapes and other media of heading 8523 or 8524 remain classified in those headings when presented with the apparatus for which they are intended.
 This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.
7. For the purposes of heading 8548, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

SUBHEADING NOTES

1. Subheadings 8519 92 and 8527 12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
2. For the purposes of subheading 8542 10, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 85.01 | Electric motors and generators (excluding generating sets): | | | | | |
| 10 00 | - Motors of an output not exceeding 37.5 W | 5 | Free | Free | 20 | Free |
| 20 00 | - Universal AC/DC motors of an output exceeding 37.5 W | 5 | Free | Free | 20 | Free |
| | - Other DC motors; DC generators: | | | | | |
| 31 00 | -- Of an output not exceeding 750 W | 5 | Free | Free | 20 | Free |
| 32 00 | -- Of an output exceeding 750 W but not exceeding 75 kW | 5 | Free | Free | 20 | Free |
| 33 00 | -- Of an output exceeding 75 kW but not exceeding 375 kW | 5 | Free | Free | 20 | Free |
| 34 00 | -- Of an output exceeding 375 kW: | 5 | Free | Free | 20 | Free |
| 40 00 | - Other AC motors, single-phase | 5 | Free | Free | 20 | Free |
| | - Other AC motors, multi-phase: | | | | | |
| 51 00 | -- Of an output not exceeding 750 W | 5 | Free | Free | 20 | Free |
| 52 00 | -- Of an output exceeding 750 W but not exceeding 75 kW | 5 | Free | Free | 20 | Free |
| 53 00 | -- Of an output exceeding 75 kW | 5 | Free | Free | 20 | Free |
| | - AC generators (alternators): | | | | | |
| 61 00 | -- Of an output not exceeding 75 kVA | 5 | Free | Free | 20 | Free |
| 62 00 | -- Of an output exceeding 75 kVA but not exceeding 375 kVA | 5 | Free | Free | 20 | Free |
| 63 00 | -- Of an output exceeding 375 kVA but not exceeding 750 kVA | 5 | Free | Free | 20 | Free |
| 64 00 | -- Of an output exceeding 750 kVA | 5 | Free | Free | 20 | Free |
| 85.02 | Electric generating sets and rotary converters: | | | | | |
| | - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): | | | | | |
| 11 00 | -- Of an output not exceeding 75 kVA | 5 | Free | Free | 20 | Free |
| 12 00 | -- Of an output exceeding 75 kVA but not exceeding 375 kVA | 5 | Free | Free | 20 | Free |
| 13 00 | -- Of an output exceeding 375 kVA | 5 | Free | Free | 20 | Free |
| 20 00 | - Generating sets with spark-ignition internal combustion piston engines | 5 | Free | Free | 20 | Free |
| | - Other generating sets: | | | | | |
| 31 00 | -- Wind-powered | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 40 00 | - Electric rotary converters | Free | 5 | Free | 20 | Free |
| 85.03 00 00 | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 | Free | 5 | Free | 20 | Free |
| 85.04 | Electrical transformers, static converters (for example, rectifiers) and inductors: | | | | | |
| 10 00 | - Ballasts for discharge lamps or tubes | 5 | Free | Free | 20 | Free |
| | - Liquid dielectric transformers: | | | | | |
| 21 00 | -- Having a power handling capacity not exceeding 650 kVA | 5 | Free | Free | 20 | Free |
| 22 00 | -- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA | 5 | Free | Free | 20 | Free |
| 23 00 | -- Having a power handling capacity exceeding 10 000 kVA | 5 | Free | Free | 20 | Free |
| | - Other transformers: | | | | | |
| 31 00 | -- Having a power handling capacity not exceeding 1 kVA | 5 | Free | Free | 20 | Free |
| 32 00 | -- Of an output exceeding 1 kVA but not exceeding 16 kVA | 5 | Free | Free | 20 | Free |
| 33 00 | -- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | 5 | Free | Free | 20 | Free |
| 34 00 | -- Of an output exceeding 500 kVA | 5 | Free | Free | 20 | Free |
| 40 00 | - Static converters | 5 | Free | Free | 20 | Free |
| 50 00 | - Other inductors | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.05 | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads: | | | | | |
| | - Permanent magnets and articles intended to become permanent magnets after magnetization: | | | | | |
| 11 00 | -- Of metal | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 20 00 | - Electro-magnetic couplings, clutches and brakes | 5 | 10 | Free | 20 | Free |
| 30 00 | - Electro-magnetic lifting heads | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other, including parts | 5 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|------|------|-----|------|
| 85.06 | Primary cells and primary batteries: | | | | | |
| 10 00 | - Manganese dioxide | 10 | 20 | Free | 20 | Free |
| 30 00 | - Mercuric oxide | 10 | 20 | Free | 20 | Free |
| 40 00 | - Silver oxide | 10 | 20 | Free | 20 | Free |
| 50 00 | - Lithium | 10 | 20 | Free | 20 | Free |
| 60 00 | - Air-zinc | 10 | 20 | Free | 20 | Free |
| 80 00 | - Other primary cells and primary batteries | 10 | 20 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.07 | Electric accumulators, including separators therefor, whether or not rectangular (including square): | | | | | |
| 10 00 | - Lead-acid, of a kind used for starting piston engines | 10 | 20 | Free | 20 | Free |
| 20 00 | - Other lead-acid accumulators | 10 | 20 | Free | 20 | Free |
| 30 00 | - Nickel-cadmium | 10 | 20 | Free | 20 | Free |
| 40 00 | - Nickel-iron | 10 | 20 | Free | 20 | Free |
| 80 00 | - Other accumulators | 10 | 20 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| [85.08] | | | | | | |
| 85.09 | Electro-mechanical domestic appliances, with self-contained electric motor: | | | | | |
| 10 00 | - Vacuum cleaners, including dry and wet vacuum cleaners | 5 | 20 | Free | 20 | Free |
| 20 00 | - Floor polishers | 5 | 20 | Free | 20 | Free |
| 30 00 | - Kitchen waste disposers | 5 | 20 | Free | 20 | Free |
| 40 00 | - Food grinders and mixers; fruit or vegetable juice extractors | 5 | 20 | Free | 20 | Free |
| 80 00 | - Other apparatus | 5 | 20 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.10 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor: | | | | | |
| 10 00 | - Shavers | 10 | 15 | Free | 20 | Free |
| 20 00 | - Hair clippers | 10 | 15 | Free | 20 | Free |
| 30 00 | - Hair-removing appliances | 10 | 15 | Free | 20 | Free |
| 90 00 | - Parts | 10 | 5 | Free | 20 | Free |
| 85.11 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines: | | | | | |
| 10 00 | - Sparking plugs | Free | 5 | Free | 20 | Free |
| 20 00 | - Ignition magnetos; magneto-dynamos; magnetic flywheels | Free | 5 | Free | 20 | Free |
| 30 00 | - Distributors; ignition coils | Free | 5 | Free | 20 | Free |
| 40 00 | - Starter motors and dual purpose starter-generators | Free | 5 | Free | 20 | Free |
| 50 00 | - Other generators | Free | 5 | Free | 20 | Free |
| 80 00 | - Other equipment | Free | 5 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.12 | Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles: | | | | | |
| 10 00 | - Lighting or visual signalling equipment of a kind used on bicycles | Free | 5 | Free | 20 | Free |
| 20 00 | - Other lighting or visual signalling equipment | Free | 5 | Free | 20 | Free |
| 30 00 | - Sound signalling equipment | Free | 5 | Free | 20 | Free |
| 40 00 | - Windscreen wipers, defrosters and demisters | Free | 5 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.13 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12: | | | | | |
| 10 00 | - Lamps | 10 | 15 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.14 | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss: | | | | | |
| 10 00 | - Fours à résistance (à chauffage indirecte) | 5 | Free | Free | 20 | Free |
| 20 00 | - Furnaces and ovens functioning by induction or dielectric loss | 5 | Free | Free | 20 | Free |

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| 30 00 | - Other furnaces and ovens | 5 | Free | Free | 20 | Free |
| 40 00 | - Other equipment for the heat treatment of materials by induction or dielectric loss | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.15 | Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets: | | | | | |
| | - Brazing or soldering machines and apparatus: | | | | | |
| 11 00 | -- Soldering irons and guns | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Machines and apparatus for resistance welding of metal: | | | | | |
| 21 00 | -- Fully or partly automatic | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Machines and apparatus for arc (including plasma arc) welding of metals: | | | | | |
| 31 00 | -- Fully or partly automatic | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 80 00 | - Other machinery and apparatus | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.16 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair driers, hair curlers, curling tong heaters) and hand driers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45: | | | | | |
| 10 | - Electric instantaneous or storage water heaters and immersion heaters: | | | | | |
| 10 | --- Solar | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| | - Electric space heating apparatus and electric soil heating apparatus: | | | | | |
| 21 00 | -- Storage heating radiators | 10 | 15 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 15 | Free | 20 | Free |
| | - Electro-thermic hair-dressing or hand-drying apparatus: | | | | | |
| 31 00 | -- Hair driers | 10 | 15 | Free | 20 | Free |
| 32 00 | -- Other hair-dressing apparatus | 10 | 15 | Free | 20 | Free |
| 33 00 | -- Hand-drying apparatus | 10 | 15 | Free | 20 | Free |
| 40 00 | - Electric smoothing irons | 10 | 15 | Free | 20 | Free |
| 50 00 | - Microwave ovens | 10 | 15 | Free | 20 | Free |
| 60 00 | - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters | 10 | 15 | Free | 20 | Free |
| | - Other electro-thermic appliances: | | | | | |
| 71 00 | -- Coffee or tea makers | 10 | 15 | Free | 20 | Free |
| 72 00 | -- Toasters | 10 | 15 | Free | 20 | Free |
| 79 00 | -- Other | 10 | 15 | Free | 20 | Free |
| 80 | - Electric heating resistors | | | | | |
| 10 | --- Not mounted | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 10 | 15 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.17 | Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; video-phones: | | | | | |
| | - Telephone sets; videophones: | | | | | |
| 11 00 | -- Line telephone sets with cordless handsets | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Facsimile machines and teleprinters: | | | | | |
| 21 00 | -- Facsimile machines | 5 | Free | Free | 20 | Free |
| 22 00 | -- Teleprinters | 5 | Free | Free | 20 | Free |
| 30 00 | - Telephonic or telegraphic switching apparatus | 5 | Free | Free | 20 | Free |
| 50 00 | - Other apparatus, for carrier-current line systems or for digital line systems | 5 | Free | Free | 20 | Free |
| 80 00 | - Other apparatus | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |

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| 85.18 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets: | | | | | |
| 10 00 | - Microphones and stands therefor - Loudspeakers, whether or not mounted in their enclosures: | 5 | 10 | Free | 20 | Free |
| 21 00 | -- Single loudspeakers, mounted in their enclosures | 5 | 10 | Free | 20 | Free |
| 22 00 | -- Multiple loudspeakers, mounted in the same enclosure | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 30 00 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | 5 | 10 | Free | 20 | Free |
| 40 00 | - Audio-frequency electric amplifiers | 5 | 10 | Free | 20 | Free |
| 50 00 | - Electric sound amplifier sets | Free | 5 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.19 | Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device: | | | | | |
| 10 00 | - Coin- or disc-operated record-players - Other record-players: | 5 | 10 | 30 | 20 | Free |
| 21 00 | -- Without loudspeaker | 5 | 10 | 30 | 20 | Free |
| 29 | -- Other: | | | | | |
| 10 | --- Battery- and/or mains-operated | 5 | 10 | 30 | 20 | Free |
| 90 | --- Other | 5 | 10 | 30 | 20 | Free |
| | - Turntables (record-decks): | | | | | |
| 31 00 | -- With automatic record changing mechanism | 5 | 10 | 30 | 20 | Free |
| 39 | -- Other: | | | | | |
| 10 | --- Battery- and/or mains-operated | 5 | 10 | 30 | 20 | Free |
| 90 | --- Other | 5 | 10 | 30 | 20 | Free |
| 40 00 | - Transcribing machines - Other sound reproducing apparatus: | 5 | 10 | 30 | 20 | Free |
| 92 00 | -- Pocket-size cassette-players | 5 | 10 | Free | 20 | Free |
| 93 00 | -- Other, cassette-type | 5 | 10 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 85.20 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device: | | | | | |
| 10 00 | - Dictating machines not capable of operating without an external source of power | 5 | 10 | 30 | 20 | Free |
| 20 00 | - Telephone answering machines - Other magnetic tape recorders incorporating sound reproducing apparatus: | 5 | 10 | 30 | 20 | Free |
| 32 | -- Digital: | | | | | |
| 10 | --- Used by <i>Radio télévision malagasy</i> (the Malagasy Broadcasting Service) | 5 | 10 | 30 | 20 | Free |
| 90 | --- Other | 5 | 10 | 30 | 20 | Free |
| 33 | -- Other, cassette-type | | | | | |
| 10 | --- Used by <i>Radio télévision malagasy</i> (the Malagasy Broadcasting Service) | 5 | 10 | 30 | 20 | Free |
| 90 | --- Other | 5 | 10 | 30 | 20 | Free |
| 39 00 | -- Other | 5 | 10 | 30 | 20 | Free |
| 90 00 | - Other | 5 | 10 | 30 | 20 | Free |
| 85.21 | Video recording or reproducing apparatus, whether or not incorporating a video tuner: | | | | | |
| 10 | - Magnetic tape-type: | | | | | |
| 10 | --- VCRs used by <i>Radio télévision malagasy</i> (Malagasy Radio Television) | 5 | 10 | 30 | 20 | Free |
| 90 | --- Other | 5 | 10 | 30 | 20 | Free |
| 90 00 | - Other | 5 | 10 | 30 | 20 | Free |
| 85.22 | Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21: | | | | | |
| 10 00 | - Pick-up cartridges | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 85.23 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37: | | | | | |
| | - Magnetic tapes: | | | | | |
| 11 | -- Of a width not exceeding 4 mm: | | | | | |
| 10 | --- In cassettes | 5 | 10 | 20 | 20 | Free |

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| 90 | --- Other | 5 | 10 | Free | 20 | Free |
| 12 | -- Of a width exceeding 4 mm but not exceeding 6.5 mm: | | | | | |
| 10 | --- In cassettes | 5 | 10 | 20 | 20 | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |
| | - Magnetic tapes: | | | | | |
| 13 | -- Of a width exceeding 6.5 mm: | | | | | |
| 10 | --- In cassettes | 5 | 10 | 20 | 20 | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |
| 20 00 | - Magnetic discs | 5 | 10 | 20 | 20 | Free |
| 30 00 | - Cards incorporating a magnetic stripe | 5 | 10 | 20 | 20 | Free |
| 90 00 | - Other | 5 | 10 | 20 | 20 | Free |
| 85 24 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: | | | | | |
| 10 00 | - Gramophone records | 5 | 10 | 20 | 20 | Free |
| | - Discs for laser reading systems: | | | | | |
| 31 00 | -- For reproducing phenomena other than sound or image | 5 | 10 | 20 | 20 | Free |
| 32 00 | -- For reproducing sound only | 5 | 10 | 20 | 20 | Free |
| 39 00 | -- Other | 5 | 10 | 20 | 20 | Free |
| 40 00 | - Magnetic tapes for reproducing phenomena other than sound or image | 5 | 10 | 20 | 20 | Free |
| | - Other magnetic tapes: | | | | | |
| 51 00 | -- Of a width not exceeding 4 mm | 5 | 10 | 20 | 20 | Free |
| 52 00 | -- Of a width exceeding 4 mm but not exceeding 6.5 mm | 5 | 10 | 20 | 20 | Free |
| 53 00 | -- Of a width exceeding 6.5 mm | 5 | 10 | 20 | 20 | Free |
| 60 00 | - Cards incorporating a magnetic stripe | 5 | 10 | 20 | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- For reproducing phenomena other than sound or image | 5 | 10 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 85 25 | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras: | | | | | |
| 10 00 | - Transmission apparatus | 5 | Free | Free | 20 | Free |
| 20 00 | - Transmission apparatus incorporating reception apparatus | 5 | 10 | Free | 20 | Free |
| 10 | --- Portable telephones (cellphones) | 5 | 10 | Free | 20 | Free |
| 20 | --- Cordless telephone handset, put up separately | 5 | 10 | Free | 20 | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |
| 30 00 | - Television cameras | 5 | Free | Free | 20 | Free |
| 40 | - Still image video cameras and other video camera recorders; digital cameras | 5 | 10 | Free | 20 | Free |
| 10 | --- Still image video cameras and other video camera recorders | 5 | 10 | Free | 20 | Free |
| 20 | --- Digital photographic apparatus | 5 | 10 | Free | 20 | Free |
| 85.26 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus: | | | | | |
| 10 00 | - Radar apparatus | 5 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Radio navigational aid apparatus | 5 | Free | Free | 20 | Free |
| 92 00 | -- Radio remote control apparatus | 5 | Free | Free | 20 | Free |
| 85.27 | Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock: | | | | | |
| | - Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy: | | | | | |
| 12 00 | -- Pocket-size radio-cassette players | 5 | 10 | Free | 20 | Free |
| 13 00 | -- Other apparatus combined with sound recording or reproducing apparatus | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy: | | | | | |
| 21 00 | -- Combined with sound recording or reproducing apparatus | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |

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| | - Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy: | | | | | |
| 31 00 | -- Combined with sound recording or reproducing apparatus | 5 | 10 | Free | 20 | Free |
| 32 00 | -- Not combined with sound recording or reproducing apparatus but combined with a clock | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other apparatus | 5 | 10 | Free | 20 | Free |
| 85.28 | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors: | | | | | |
| | - Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: | | | | | |
| 12 00 | -- Colour | 5 | 10 | 30 | 20 | Free |
| 13 00 | -- Black and white or other monochrome | 5 | 10 | 30 | 20 | Free |
| | - Video monitors: | | | | | |
| 21 00 | -- Colour | 5 | 10 | 30 | 20 | Free |
| 22 00 | -- Black and white or other monochrome | 5 | 10 | 30 | 20 | Free |
| 30 00 | - Video projectors | 5 | 10 | 30 | 20 | Free |
| 85.29 | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28: | | | | | |
| 10 00 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 85.30 | Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08): | | | | | |
| 10 00 | - Equipment for railways or tramways | 5 | Free | Free | 20 | Free |
| 80 00 | - Other apparatus | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | 5 | Free | Free | 20 | Free |
| 85.31 | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30: | | | | | |
| 10 00 | - Burglar or fire alarms and similar apparatus | 5 | Free | Free | 20 | Free |
| 20 00 | - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | 5 | Free | Free | 20 | Free |
| 80 00 | - Other apparatus | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.32 | Electrical capacitors, fixed, variable or adjustable (pre-set): | | | | | |
| 10 00 | - Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 5 | 10 | Free | 20 | Free |
| | - Other fixed capacitors: | | | | | |
| 21 00 | -- Tantalum | 5 | 10 | Free | 20 | Free |
| 22 00 | -- Aluminium electrolytic | 5 | 10 | Free | 20 | Free |
| 23 00 | -- Ceramic dielectric, single layer | 5 | 10 | Free | 20 | Free |
| 24 00 | -- Ceramic dielectric, multilayer | 5 | 10 | Free | 20 | Free |
| 25 00 | -- Dielectric of paper or plastics | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 30 00 | - Variable or adjustable (pre-set) capacitors | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.33 | Electrical resistors (including rheostats and potentiometers), other than heating resistors: | | | | | |
| 10 00 | - Fixed carbon resistors, composition or film types | 5 | 10 | Free | 20 | Free |
| | - Other fixed resistors: | | | | | |
| 21 00 | -- For a power handling capacity not exceeding 20 W | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Wirewound variable resistors, including rheostats and potentiometers: | | | | | |
| 31 00 | -- For a power handling capacity not exceeding 20 W | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 40 00 | - Other variable resistors, including rheostats and potentiometers | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.34 00 00 | Printed circuits | 5 | 10 | Free | 20 | Free |

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| 85.35 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1000 volts: | | | | | |
| 10 00 | - Fuses | 5 | Free | Free | 20 | Free |
| | - Automatic circuit breakers: | | | | | |
| 21 00 | -- For a voltage of less than 72.5 kV | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| 30 00 | - Isolating switches and make-and-break switches | 5 | Free | Free | 20 | Free |
| 40 00 | - Lightning arresters, voltage limiters and surge suppressors | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 85.36 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1000 volts: | | | | | |
| 10 00 | - Fuses | 5 | 10 | Free | 20 | Free |
| 20 00 | - Automatic circuit breakers | 5 | 10 | Free | 20 | Free |
| 30 00 | - Other apparatus for protecting electrical circuits | 5 | 10 | Free | 20 | Free |
| | - Relays: | | | | | |
| 41 00 | -- For a voltage not exceeding 60 V | 5 | 10 | Free | 20 | Free |
| 49 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 50 00 | - Other switches | 5 | 10 | Free | 20 | Free |
| | - Lamp-holders, plugs and sockets: | | | | | |
| 61 00 | -- Lamp-holders | 5 | 10 | Free | 20 | Free |
| 69 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other apparatus | 5 | 10 | Free | 20 | Free |
| 85.37 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17: | | | | | |
| 10 00 | - For a voltage not exceeding 1000 V | 5 | Free | Free | 20 | Free |
| 20 00 | - For a voltage exceeding 1000 V | 5 | Free | Free | 20 | Free |
| 85.38 | Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37: | | | | | |
| 10 00 | - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 85.39 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps: | | | | | |
| 10 00 | - Sealed beam lamp units | 10 | 15 | Free | 20 | Free |
| | - Other filament lamps, excluding ultra-violet or infra-red lamps: | | | | | |
| 21 00 | -- Tungsten halogen | 5 | 20 | Free | 20 | Free |
| 22 00 | -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V | 5 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Discharge lamps, other than ultra-violet lamps: | | | | | |
| 31 00 | -- Fluorescent, hot cathode | 5 | 20 | Free | 20 | Free |
| 32 00 | -- Mercury or sodium vapour lamps; metal halide lamps | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Ultra-violet or infra-red lamps; arc-lamps: | | | | | |
| 41 00 | -- Arc-lamps | 5 | 10 | Free | 20 | Free |
| 49 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.40 | Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes): | | | | | |
| | - Cathode-ray television picture tubes, including video monitor cathode-ray tubes: | | | | | |
| 11 00 | -- Colour | 5 | 10 | Free | 20 | Free |
| 12 00 | -- Black and white or other monochrome | 5 | 10 | Free | 20 | Free |
| 20 00 | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes | 5 | 10 | Free | 20 | Free |

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| 40 00 | - Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm | 5 | 20 | Free | 20 | Free |
| 50 00 | - Data/graphic display tubes, black and white or other monochrome | 5 | 10 | Free | 20 | Free |
| 60 00 | - Other cathode-ray tubes | 5 | 10 | Free | 20 | Free |
| | - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carnotrons), excluding grid-controlled tubes: | | | | | |
| 71 00 | -- Magnetrons | 5 | 10 | Free | 20 | Free |
| 72 00 | -- Klystrons | 5 | 25 | Free | 20 | Free |
| 79 00 | -- Other | 5 | 25 | Free | 20 | Free |
| | - Other valves and tubes: | | | | | |
| 81 00 | -- Receiver or amplifier valves and tubes | 5 | 10 | Free | 20 | Free |
| 89 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Parts: | | | | | |
| 91 00 | -- Of cathode-ray tubes | 5 | 10 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 85.41 | Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals: | | | | | |
| 10 00 | - Diodes, other than photosensitive or light emitting diodes | 5 | 10 | Free | 20 | Free |
| | - Transistors, other than photosensitive transistors: | | | | | |
| 21 00 | -- With a dissipation rate of less than 1 W | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 30 00 | - Thyristors, diacs and triacs, other than photosensitive devices | 5 | 10 | Free | 20 | Free |
| 40 00 | - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes | 5 | 10 | Free | 20 | Free |
| 50 00 | - Other semiconductor devices | 5 | 10 | Free | 20 | Free |
| 60 00 | - Mounted piezo-electric crystals | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.42 | Electronic integrated circuits and microassemblies: | | | | | |
| 10 00 | - Cards incorporating an electronic integrated circuit ("Smart" cards) | 5 | 10 | Free | 20 | Free |
| | - Monolithic digital integrated circuits: | | | | | |
| 21 00 | -- Digital | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 60 00 | - Hybrid integrated circuits | 5 | 10 | Free | 20 | Free |
| 70 00 | - Electronic microassemblies | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |
| 85.43 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter: | | | | | |
| | - Particle accelerators: | | | | | |
| 11 00 | -- Ion implanters for doping semiconductor materials | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Signal generators | 5 | Free | Free | 20 | Free |
| 30 00 | - Machines and apparatus for electroplating, electrolysis or electrophoresis | 5 | Free | Free | 20 | Free |
| 40 00 | - Electric fence energizers | 5 | Free | Free | 20 | Free |
| | - Other machines and mechanical appliances: | | | | | |
| 81 00 | -- Proximity cards and tags | 5 | Free | Free | 20 | Free |
| 89 00 | -- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | 5 | Free | Free | 20 | Free |
| 85.44 | Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors: | | | | | |
| | - Winding wire: | | | | | |
| 11 00 | -- Of copper | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 20 00 | - Co-axial cable and other co-axial electric conductors | 5 | 10 | Free | 20 | Free |
| 30 00 | - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships | 5 | 10 | Free | 20 | Free |
| | - Other electric conductors, for a voltage not exceeding 80 V: | | | | | |
| 41 00 | -- Fitted with connectors | 5 | 10 | Free | 20 | Free |
| 49 00 | -- Other | 5 | 10 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|----|------|-----|------|
| | - Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V: | | | | | |
| 51 00 | -- Fitted with connectors | 5 | 10 | Free | 20 | Free |
| 59 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 60 00 | - Other electric conductors, for a voltage exceeding 1 000 V | 5 | 10 | Free | 20 | Free |
| 70 00 | - Optical fibre cables | 5 | 10 | Free | 20 | Free |
| 85.45 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes: | | | | | |
| | - Electrodes: | | | | | |
| 11 00 | -- Of a kind used for furnaces | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 20 00 | - Brushes | 5 | 10 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Charcoal rods for making electrodes for electric cells and batteries | Free | 5 | Free | 20 | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |
| 85.46 | Electrical insulators of any material: | | | | | |
| 10 00 | - Of glass | 5 | 10 | Free | 20 | Free |
| 20 00 | - Of ceramics | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 85.47 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material: | | | | | |
| 10 00 | - Insulating fittings of ceramics | Free | 5 | Free | 20 | Free |
| 20 00 | - Insulating fittings of plastics | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 85.48 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter: | | | | | |
| 10 00 | - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |

SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does not cover articles of heading 9501, 9503 or 9508, or bobsleighs, toboggans or the like of heading 9506.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - a) joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanized rubber other than hard rubber (heading 4016);
 - b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - c) articles of Chapter 82 (tools);
 - d) articles of heading 8306;
 - e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
 - f) electrical machinery or equipment (Chapter 85);
 - g) articles of Chapter 90;
 - h) articles of Chapter 91;
 - ij) arms (Chapter 93);
 - k) lamps or lighting fittings of heading 9405; or
 - l) brushes of a kind used as parts of vehicles (heading 9603).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - a) in Chapter 86 if designed to travel on a guide-track (hovertrains);
 - b) in Chapter 87 if designed to travel over land or over both land and water;
 - c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86 RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY, TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

NOTES

1. This Chapter does not cover:
 - a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);
 - b) railway or tramway track construction material of iron or steel of heading 7302; or
 - c) electrical signalling, safety or traffic control equipment of heading 8530.
2. Heading 8607 applies, *inter alia*, to:
 - a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - b) frames, underframes? bogies and bissel-bogies;
 - c) axle boxes; brake gear;
 - d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - e) coachwork.
3. Subject to the provisions of Note 1 above, heading 8608 applies, *inter alia*, to:
 - a) assembled track, turntables, platform buffers, loading gauges;
 - b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|---|------|------|------|-----|------|
| 86.01 | Rail locomotives powered from an external source of electricity or by electric accumulators: | | | | | |
| 10 | - Powered from an external source of electricity: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | - Powered by electric accumulators: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 86.02 | Other rail locomotives; locomotive tenders: | | | | | |
| 10 | - Diesel-electric locomotives : | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 86.03 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04: | | | | | |
| 10 | - Powered from an external source of electricity: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 86.04 00 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles): | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 86.05 00 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04): | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 86.06 | Railway or tramway goods vans and wagons, not self-propelled: | | | | | |
| 10 | - Tank wagons and the like: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | - Insulated or refrigerated vans and wagons, other than those of subheading 8606 10: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 30 | - Self-discharging vans and wagons, other than those of subheading 86.06 10 or 86.06 20: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| | Other: | | | | | |
| 91 | -- Covered and closed: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 92 | -- Open, with non-removable sides of a height exceeding 60 cm: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | 5 | Free | Free | 20 | Free |
| 86 07 | Parts of railway or tramway locomotives or rolling-stock: | | | | | |
| | - Bogies, bissel-bogies, axles and wheels, and parts thereof: | | | | | |
| 11 | -- Driving bogies and bissel-bogies: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 12 | -- Other bogies and bissel-bogies : | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 19 | -- Other, including parts: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 21 | - Brakes and parts thereof: | | | | | |
| 10 | -- Air brakes and parts thereof: | | | | | |
| 20 | --- For track of a gauge exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 29 | -- Other: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 30 | - Hooks and other coupling devices, buffers, and parts thereof: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 91 | -- Of locomotives: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 99 | -- Other: | | | | | |
| 10 | --- For track of a gauge exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 20 | --- For track of a gauge not exceeding 0.60 m | Free | 5 | Free | 20 | Free |
| 86.08 00 00 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | 5 | Free | Free | 20 | Free |
| 86.09 00 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport: | | | | | |
| 10 | --- Containers for the transport of fluids | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |

CHAPTER 87
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,
AND PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706.
4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9501.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|------|------|-----|------|
| 87.01 | Tractors (other than tractors of heading 87.09): | | | | | |
| 10 00 | - Pedestrian controlled tractors | Free | Free | Free | 20 | Free |
| 20 | - Road tractors for semi-trailers: | | | | | |
| 10 | --- New | 5 | Free | Free | 20 | Free |
| 20 | --- Used | 5 | Free | 20 | 20 | Free |
| 30 | - Track-laying tractors: | | | | | |
| 10 | --- With an internal combustion engine weighing not more than 4 000 kg | 5 | Free | Free | 20 | Free |
| 20 | --- With an internal combustion engine weighing more than 4 000 kg | 5 | Free | Free | 20 | Free |
| 90 00 | -- Other | 5 | Free | Free | 20 | Free |
| 87.02 | Motor vehicles for the transport of ten or more persons, including the driver: | | | | | |
| 10 | - With compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | | | |
| 10 | --- New | 5 | 10 | Free | 20 | Free |
| 20 | --- Used | 5 | 10 | 20 | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- New | 5 | 10 | Free | 20 | Free |
| 20 | --- Used | 5 | 10 | 20 | 20 | Free |
| 87.03 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars: | | | | | |
| 10 00 | - Vehicles specially designed for travelling on snow; golf cars and similar vehicles | 10 | 20 | Free | 20 | Free |
| | - Other vehicles, with spark-ignition internal combustion reciprocating piston engine: | | | | | |
| 21 | -- Of a cylinder capacity not exceeding 1 000 cc: | | | | | |
| 10 | --- Ambulances | Free | 5 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- New | 20 | 10 | 15 | 20 | Free |
| 92 | ---- Used | 20 | 10 | 35 | 20 | Free |
| 22 | -- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc: | | | | | |
| 10 | --- Ambulances | Free | 5 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- New | 20 | 10 | 15 | 20 | Free |
| 92 | ---- Used | 20 | 10 | 35 | 20 | Free |
| 23 | -- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc: | | | | | |
| 10 | --- Ambulances | Free | 5 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- New | 20 | 10 | 15 | 20 | Free |
| 92 | ---- Used | 20 | 10 | 35 | 20 | Free |
| 24 | -- Of a cylinder capacity exceeding 3 000 cc: | | | | | |
| 10 | --- Ambulances | Free | 5 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- New | 20 | 10 | 15 | 20 | Free |
| 92 | ---- Used | 20 | 10 | 35 | 20 | Free |
| | - Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | | | |
| 31 | -- Of a cylinder capacity not exceeding 1 500 cc: | | | | | |
| 10 | --- Ambulances | Free | 5 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- New | 20 | 10 | 15 | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|--|------|------|------|-----|------|
| 92 | ---- Used | 20 | 10 | 35 | 20 | Free |
| 32 | -- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc: | | | | | |
| 10 | --- Ambulances | Free | 5 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- New | 20 | 10 | 15 | 20 | Free |
| 92 | ---- Used | 20 | 10 | 35 | 20 | Free |
| 33 | -- Of a cylinder capacity exceeding 2 500 cc: | | | | | |
| 10 | --- Ambulances | Free | 5 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- New | 20 | 10 | 15 | 20 | Free |
| 92 | ---- Used | 20 | 10 | 35 | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- New | Free | 15 | 15 | 20 | Free |
| 20 | --- Used | Free | 15 | 35 | 20 | Free |
| 87.04 | Motor vehicles for the transport of goods: | | | | | |
| 10 00 | - Dumpers designed for off-highway use | 5 | 10 | Free | 20 | Free |
| | - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): | | | | | |
| 21 | -- g.v.w. not exceeding 5 tonnes: | | | | | |
| 10 | --- New | 5 | 10 | Free | 20 | Free |
| 20 | --- Used | 5 | 10 | 20 | 20 | Free |
| 22 | -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes: | | | | | |
| 10 | --- New | 5 | 10 | Free | 20 | Free |
| 20 | --- Used | 5 | 10 | 20 | 20 | Free |
| 23 | -- g.v.w. exceeding 20 tonnes: | | | | | |
| 10 | --- New | 5 | 10 | Free | 20 | Free |
| 20 | --- Used | 5 | 10 | 20 | 20 | Free |
| | - Other, with spark-ignition internal combustion piston engine: | | | | | |
| 31 | -- g.v.w. not exceeding 5 tonnes: | | | | | |
| 10 | --- New | 5 | 10 | Free | 20 | Free |
| 20 | --- Used | 5 | 10 | 20 | 20 | Free |
| 32 | -- g.v.w. exceeding 5 tonnes: | | | | | |
| 10 | --- New | 5 | 10 | Free | 20 | Free |
| 20 | --- Used | 5 | 10 | 20 | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- New | 5 | 10 | Free | 20 | Free |
| 20 | --- Used | 5 | 10 | 20 | 20 | Free |
| 87.05 | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units): | | | | | |
| 10 00 | - Crane lorries | 5 | Free | Free | 20 | Free |
| 20 00 | - Mobile drilling derricks | 5 | Free | Free | 20 | Free |
| 30 00 | - Fire-fighting vehicles | 5 | Free | Free | 20 | Free |
| 40 00 | - Concrete-mixer lorries | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 87.06 00 | Chassis fitted with engines, for the motor vehicles of headings 87 to 87.05: | | | | | |
| 10 | --- Vehicles for the transport of persons | 5 | 10 | Free | 20 | Free |
| | --- Other: | | | | | |
| 21 | ---- Of 4 tonnes and more of useful charge | 5 | 10 | Free | 20 | Free |
| 29 | ---- Other | 5 | 10 | Free | 20 | Free |
| 87.07 | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05: | | | | | |
| 10 00 | - For the vehicles of heading 87.03 | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 87.08 | Parts and accessories of the motor vehicles of headings 87.01 to 87.05: | | | | | |
| 10 00 | - Bumpers and parts thereof | 5 | Free | Free | 20 | Free |
| | - Other parts and accessories of bodies (including cabs): | | | | | |
| 21 00 | -- Safety seat belts | 5 | Free | Free | 20 | Free |
| 29 00 | -- Other | 5 | Free | Free | 20 | Free |
| | - Brakes and servo-brakes and parts thereof: | | | | | |
| 31 00 | -- Mounted brake linings | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 40 00 | - Gear boxes | 5 | Free | Free | 20 | Free |
| 50 00 | - Drive-axles with differential, whether or not provided with other transmission components | 5 | Free | Free | 20 | Free |
| 60 00 | - Non-driving axles and parts thereof | 5 | Free | Free | 20 | Free |
| 70 00 | - Road wheels and parts and accessories thereof | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|------|------|
| 80 00 | - Suspension shock-absorbers | 5 | Free | Free | 20 | Free |
| | - Other parts and accessories: | | | | | |
| 91 00 | -- Radiators | 5 | Free | Free | 20 | Free |
| 92 00 | -- Silencers and exhaust pipes | 5 | Free | Free | 20 | Free |
| 93 00 | -- Clutches and parts thereof | 5 | Free | Free | 20 | Free |
| 94 00 | -- Steering wheels, steering columns and steering boxes | 5 | Free | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |
| 87.09 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles: | | | | | |
| | - Vehicles: | | | | | |
| 11 00 | -- Electric | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts | 5 | Free | Free | 20 | Free |
| 87.10 00 00 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles | Free | 15 | Free | 20 | Free |
| 87.11 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: | | | | | |
| 10 00 | - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc | 10 | 20 | Free | 20 | Free |
| 20 00 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc | 10 | 20 | Free | 20 | Free |
| 30 00 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc | 10 | 20 | Free | 20 | Free |
| 40 00 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc | 10 | 20 | 25 | 20 | Free |
| 50 00 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc | 10 | 20 | 25 | 20 | Free |
| 90 00 | - Other | 10 | 20 | 25 | 20 | Free |
| 87.12 00 | Bicycles and other cycles (including delivery tricycles), not motorized: | | | | | |
| 10 | --- Bicycles for disabled persons | 5 | Free | Free | Free | Free |
| 90 | --- Other | 5 | 10 | Free | 20 | Free |
| 87.13 | Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled: | | | | | |
| 10 00 | - Not mechanically propelled | 5 | Free | Free | Free | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 87.14 | Parts and accessories of vehicles of headings 87.11 to 87.13: | | | | | |
| | - Of motorcycles (including mopeds): | | | | | |
| 11 00 | -- Saddles | Free | 5 | Free | 20 | Free |
| 19 00 | -- Other | Free | 5 | Free | 20 | Free |
| 20 00 | - Of invalid carriages | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Frames and forks, and parts thereof | Free | 5 | Free | 20 | Free |
| 92 00 | -- Wheel rims and spokes | Free | 5 | Free | 20 | Free |
| 93 00 | -- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels | Free | 5 | Free | 20 | Free |
| 94 00 | -- Brakes, including coaster braking hubs and hub brakes, and parts thereof | Free | 5 | Free | 20 | Free |
| 95 00 | -- Saddles | Free | 5 | Free | 20 | Free |
| 96 00 | -- Pedals and crank-gear, and parts thereof | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 87.15 00 00 | Baby carriages and parts thereof | 10 | 15 | Free | 20 | Free |
| 87.16 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof: | | | | | |
| 10 | - Trailers and semi-trailers of the caravan type, for housing or camping: | | | | | |
| 10 | --- New | 10 | 20 | Free | 20 | Free |
| 20 | --- Used | 10 | 20 | 20 | 20 | Free |
| 20 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | | | | | |
| 10 | --- New | 5 | Free | Free | 20 | Free |
| 20 | --- Used | 5 | Free | 20 | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-------|--|------|----|------|-----|------|
| 31 | - Other trailers and semi-trailers for the transport of goods: | | | | | |
| | -- Tanker trailers and tanker semi-trailers: | | | | | |
| | --- Of 4 tonnes and more of useful charge: | | | | | |
| 10 | ---- New | 5 | 10 | Free | 20 | Free |
| 20 | ---- Used | 5 | 10 | 20 | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- New | 5 | 10 | Free | 20 | Free |
| 92 | ---- Used | 5 | 10 | 20 | 20 | Free |
| 39 | -- Other: | | | | | |
| | --- Specially designed for transporting sugar cane: | | | | | |
| 10 | ---- New | Free | 5 | Free | 20 | Free |
| 20 | ---- Used | Free | 5 | 20 | 20 | Free |
| | --- Other: | | | | | |
| | ---- Of 4 tonnes and more of useful charge: | | | | | |
| 31 | ----- New | 5 | 10 | Free | 20 | Free |
| 32 | ----- Used | 5 | 10 | 20 | 20 | Free |
| | ----- Other: | | | | | |
| 91 | ----- New | 5 | 10 | Free | 20 | Free |
| 92 | ----- Used | 5 | 10 | 20 | 20 | Free |
| 40 | - Other trailers and semi-trailers: | | | | | |
| | --- Of 4 tonnes and more of useful charge: | | | | | |
| 10 | ---- New | 5 | 10 | Free | 20 | Free |
| 20 | ---- Used | 5 | 10 | 20 | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- New | 5 | 10 | Free | 20 | Free |
| 92 | ---- Used | 5 | 10 | 20 | 20 | Free |
| 80 | - Other vehicles: | | | | | |
| 10 | --- Animal drawn vehicles | 5 | 10 | Free | 20 | Free |
| 90 | --- Other vehicles (wheelbarrows, lifting trolleys, hand carts and the like) | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts | Free | 5 | Free | 20 | Free |

CHAPTER 88
AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

SUBHEADING NOTE

1. For the purposes of subheadings 8802 11 to 8802 40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|-----|------|
| 88.01 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft: | | | | | |
| 10 00 | - Gliders and hang gliders | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 88.02 | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles: | | | | | |
| | - Helicopters: | | | | | |
| 11 00 | -- Of an unladen weight not exceeding 2 000 kg | 5 | Free | Free | 20 | Free |
| 12 00 | -- Of an unladen weight exceeding 2 000 kg | 5 | Free | Free | 20 | Free |
| 20 00 | - Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg: | 5 | Free | Free | 20 | Free |
| 30 00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg | 5 | Free | Free | 20 | Free |
| 40 00 | - Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg | 5 | Free | Free | 20 | Free |
| 60 00 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | Free | 5 | Free | 20 | Free |
| 88.03 | Parts of goods of heading 88.01 or 88.02: | | | | | |
| 10 00 | - Propellers and rotors and parts thereof | Free | 5 | Free | 20 | Free |
| 20 00 | - Under-carriages and parts thereof | Free | 5 | Free | 20 | Free |
| 30 00 | - Other parts of aeroplanes or helicopters | Free | 5 | Free | 20 | Free |
| 90 00 | - Other | Free | 5 | Free | 20 | Free |
| 88.04 00 00 | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto | 5 | Free | Free | 20 | Free |
| 88.05 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles: | | | | | |
| 10 00 | - Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof | 5 | Free | Free | 20 | Free |
| 21 00 | - - Ground flying trainers and parts thereof | 5 | Free | Free | 20 | Free |
| 29 00 | - - Air combat simulators and parts thereof | 5 | Free | Free | 20 | Free |
| | - - Other | 5 | Free | Free | 20 | Free |

CHAPTER 89
SHIPS, BOATS AND FLOATING STRUCTURES

NOTE

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|------|------|-----|------|
| 89.01 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods: | | | | | |
| 10 | - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds: | | | | | |
| 10 | --- Boats for inland navigation (lakes, canals, rivers) | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Tankers | 5 | Free | Free | 20 | Free |
| 30 00 | - Refrigerated vessels, other than those of subheading 89.01 20 | 5 | Free | Free | 20 | Free |
| 90 | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods: | | | | | |
| | --- For maritime navigation: | | | | | |
| 11 | ---- Of a gross registered tonnage exceeding 250 GRT | 5 | Free | Free | 20 | Free |
| | ---- Of a gross registered tonnage not exceeding 250 GRT: | | | | | |
| 12 | ---- Essentially for transporting goods | 5 | Free | Free | 20 | Free |
| 19 | ---- Other | 5 | Free | Free | 20 | Free |
| | --- For inland navigation (lakes, canals, rivers): | | | | | |
| 21 | ---- Mechanically-propelled | 5 | Free | Free | 20 | Free |
| 29 | ---- Other | 5 | Free | Free | 20 | Free |
| 89.02 00 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products: | | | | | |
| 10 | --- Maritime fishing boats of a gross registered tonnage not exceeding 250 GRT | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |
| 89.03 | Yachts and other vessels for pleasure or sport; rowing boats and canoes: | | | | | |
| 10 00 | - Inflatable | 5 | Free | Free | 20 | Free |
| | - Other: | | | | | |
| 91 | -- Sailboats, with or without auxiliary motor: | | | | | |
| 10 | --- For maritime navigation, of a gross registered tonnage not exceeding 250 GRT | 5 | Free | Free | 20 | Free |
| | --- For inland navigation (lakes, canals, rivers): | | | | | |
| 21 | ---- Mechanically-propelled | 5 | Free | Free | 20 | Free |
| 29 | ---- Other | 5 | Free | Free | 20 | Free |
| 92 | -- Motorboats, other than outboard motorboats: | | | | | |
| 10 | --- For maritime navigation, of a gross registered tonnage not exceeding 250 GRT | 5 | Free | Free | 20 | Free |
| 20 | --- For maritime navigation, of a gross registered tonnage not exceeding 250 GRT | 5 | Free | Free | 20 | Free |
| 99 00 | -- Other | 5 | Free | Free | 20 | Free |
| 89.04 00 00 | Tugs and pusher craft | 5 | Free | Free | 20 | Free |
| 89.05 | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms: | | | | | |
| 10 00 | - Dredgers | 5 | Free | Free | 20 | Free |
| 20 00 | - Floating or submersible drilling or production platforms | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 89.06 | Other vessels, including warships and lifeboats other than rowing boats: | | | | | |
| 10 00 | - Warships | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 89.07 | Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons): | | | | | |
| 10 00 | - Inflatable rafts | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 89.08 00 00 | Vessels and other floating structures for breaking up | 5 | Free | Free | 20 | Free |

SECTION XVIII
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,
MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES;
MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,
PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS;
PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:
 - a) articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4204) or of textile material (heading 5911);
 - b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - c) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;
 - d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);
 - e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;
 - f) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - g) pumps incorporating measuring devices, of heading 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paper-board cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools, of heading 8466, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves or other appliances of heading 8481;
 - h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing, or re-recording apparatus (heading 8519 or 8520); sound-heads (heading 8522); still image video cameras, other video camera recorders and digital cameras (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;
 - ij) searchlights or spotlights of heading 9405;
 - k) articles of Chapter 95;
 - l) capacity measures, which are to be classified according to their constituent material; or
 - m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 3923 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
 - a) parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 8485, 8548 or 9033) are in all cases to be classified in their respective headings;
 - b) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;
 - c) all other parts and accessories are to be classified in heading 9033.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.
4. Heading 9005 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 9013.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.
6. For the purposes of heading 9021, the expression "orthopaedic appliances" means appliances for:
 - preventing or correcting bodily deformities; or
 - supporting or holding parts of the body following an illness, operation or injury.
 Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 9032 applies only to:
 - a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
 - b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|------|------|------|------|------|
| 90.01 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked: | | | | | |
| 10 00 | - Optical fibres, optical fibre bundles and cables | 5 | Free | Free | 20 | Free |
| 20 00 | - Sheets and plates of polarizing material | 5 | Free | Free | 20 | Free |
| 30 00 | - Contact lenses | 5 | Free | Free | 20 | Free |
| 40 | - Spectacle lenses of glass: | | | | | |
| 10 | --- Optically worked on one side only | 5 | Free | Free | Free | Free |
| 90 | --- Other | 5 | Free | Free | Free | Free |
| 50 | - Spectacle lenses of other materials: | | | | | |
| 10 | --- Optically worked on one side only | 5 | Free | Free | Free | Free |
| 90 | --- Other | 5 | Free | Free | Free | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 90.02 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked: | | | | | |
| | - Objective lenses: | | | | | |
| 11 00 | -- For cameras, projectors or photographic enlargers or reducers | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Filters | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 90.03 | Frames and mountings for spectacles, goggles or the like, or parts thereof: | | | | | |
| | - Frames and mountings: | | | | | |
| 11 00 | -- Of plastics | 10 | 5 | Free | 20 | Free |
| 19 | -- Of other materials: | | | | | |
| 10 | --- Of base metal | 10 | 5 | Free | 20 | Free |
| 20 | --- Of precious metal | 10 | 5 | Free | 20 | Free |
| 90 | --- Other | 10 | 5 | Free | 20 | Free |
| 90 | - Parts: | | | | | |
| 10 | --- Of base metal | 10 | 5 | Free | 20 | Free |
| 20 | --- Of precious metal | 10 | 5 | Free | 20 | Free |
| 90 | --- Other | 10 | 5 | Free | 20 | Free |
| 90.04 | Spectacles, goggles and the like, corrective, protective or other: | | | | | |
| 10 | - Sunglasses: | | | | | |
| 10 | --- With frames of base metal | 10 | 20 | Free | 20 | Free |
| 20 | --- With frames of plastic materials | 10 | 20 | Free | 20 | Free |
| 30 | --- With frames of precious metal | 10 | 20 | Free | 20 | Free |
| 90 | --- With frames of other materials | 10 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| | --- Corrective spectacles: | | | | | |
| 11 | ---- With frames of base metal | Free | 15 | Free | 20 | Free |
| 12 | ---- With frames of plastic materials | Free | 15 | Free | 20 | Free |
| 13 | ---- With frames of precious metal | Free | 15 | Free | 20 | Free |
| 19 | ---- With frames of other materials | Free | 15 | Free | 20 | Free |
| | --- Other: | | | | | |
| 91 | ---- With frames of base metal | 10 | 20 | Free | 20 | Free |
| 92 | ---- With frames of plastic materials | 10 | 20 | Free | 20 | Free |
| 93 | ---- With frames of precious metal | 10 | 20 | Free | 20 | Free |
| 99 | ---- With frames of other materials | 10 | 20 | Free | 20 | Free |
| 90.05 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy: | | | | | |
| 10 00 | - Binoculars | 5 | 20 | Free | 20 | Free |
| 80 00 | - Other instruments | 5 | 20 | Free | 20 | Free |
| 90 00 | - Parts and accessories (including mountings) | 5 | 10 | Free | 20 | Free |
| 90.06 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39: | | | | | |
| 10 00 | - Cameras of a kind used for preparing printing plates or cylinders | 5 | 20 | Free | 20 | Free |
| 20 00 | - Cameras of a kind used for recording documents on microfilm, microfiche or other microforms | 5 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 30 00 | - Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes | 5 | 20 | Free | 20 | Free |
| 40 00 | - Instant print cameras | 5 | 20 | Free | 20 | Free |
| | - Other cameras: | | | | | |
| 51 00 | -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm | 5 | 20 | Free | 20 | Free |
| 52 00 | -- Other, for roll film of a width less than 35 mm | 5 | 20 | Free | 20 | Free |
| 53 00 | -- Other, for roll film of a width of 35 mm | 5 | 20 | Free | 20 | Free |
| 59 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Photographic flashlight apparatus and flashbulbs: | | | | | |
| 61 00 | -- Discharge lamp ("electronic") flashlight apparatus | 5 | 20 | Free | 20 | Free |
| 62 00 | -- Flashbulbs, flashcubes and the like | 5 | 20 | Free | 20 | Free |
| 69 00 | -- Other | 5 | 20 | Free | 20 | Free |
| | - Parts and accessories: | | | | | |
| 91 00 | -- For cameras | 5 | 10 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 90.07 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus: | | | | | |
| | - Cameras: | | | | | |
| 11 00 | -- For film of less than 16 mm width or for double8 mm film | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 20 00 | - Projectors | 5 | Free | Free | 20 | Free |
| | - Parts and accessories: | | | | | |
| 91 00 | -- For cameras | 5 | 10 | Free | 20 | Free |
| 92 00 | -- For projectors | 5 | 10 | Free | 20 | Free |
| 90.08 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers: | | | | | |
| 10 00 | - Slide projectors | 5 | 20 | Free | 20 | Free |
| 20 00 | - Microfilm, microfiche or other microform readers, whether or not capable of producing copies | 5 | 20 | Free | 20 | Free |
| 30 00 | - Other image projectors | 5 | 20 | Free | 20 | Free |
| 40 00 | - Photographic (other than cinematographic) enlargers and reducers | 5 | 20 | Free | 20 | Free |
| 90 00 | - Parts and accessories | 5 | 10 | Free | 20 | Free |
| 90.09 | Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus: | | | | | |
| | - Electrostatic photocopying apparatus: | | | | | |
| 11 00 | -- Operating by reproducing the original image directly onto the copy (direct process) | 5 | 20 | Free | 20 | Free |
| 12 00 | -- Operating by reproducing the original image via an intermediate onto the copy (indirect process) | 5 | 20 | Free | 20 | Free |
| | - Other photocopying apparatus: | | | | | |
| 21 00 | -- Incorporating an optical system | 5 | 20 | Free | 20 | Free |
| 22 00 | -- Of the contact type | 5 | 20 | Free | 20 | Free |
| 30 00 | - Thermo-copying apparatus | 5 | 20 | Free | 20 | Free |
| | - Parts and accessories: | | | | | |
| 91 00 | -- Automatic document feeders | Free | 5 | Free | 20 | Free |
| 92 00 | -- Paper feeders | Free | 5 | Free | 20 | Free |
| 93 00 | -- Incorporating an optical system | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |
| 90.10 | Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified of included elsewhere in this Chapter; negatoscopes; projection screens: | | | | | |
| 10 00 | - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 5 | Free | Free | 20 | Free |
| | - Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials: | | | | | |
| 41 00 | -- Direct write-on-wafer apparatus | 5 | Free | Free | 20 | Free |
| 42 00 | -- Step and repeat aligners | 5 | Free | Free | 20 | Free |
| 49 00 | -- Other | 5 | Free | Free | 20 | Free |
| 50 00 | - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | 5 | Free | Free | 20 | Free |
| 60 00 | - Projection screens | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | Free | 5 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|------|------|------|------|------|
| 90.11 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection: | | | | | |
| 10 00 | - Stereoscopic microscopes | 5 | Free | Free | 20 | Free |
| 20 00 | - Other microscopes, for photomicrography, cinephotomicrography or microprojection | 5 | Free | Free | 20 | Free |
| 80 00 | - Other microscopes | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | 5 | Free | Free | 20 | Free |
| 90.12 | Microscopes other than optical microscopes; diffraction apparatus: | | | | | |
| 10 00 | - Microscopes other than optical microscopes; diffraction apparatus | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | 5 | Free | Free | 20 | Free |
| 90.13 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter: | | | | | |
| 10 00 | - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 5 | 10 | Free | 20 | Free |
| 20 00 | - Lasers, other than laser diodes | 5 | 10 | Free | 20 | Free |
| 80 00 | - Other devices, appliances and instruments | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts and accessories | Free | 5 | Free | 20 | Free |
| 90.14 | Direction finding compasses; other navigational instruments and appliances: | | | | | |
| 10 00 | - Direction finding compasses | 5 | Free | Free | 20 | Free |
| 20 00 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | 5 | Free | Free | 20 | Free |
| 80 00 | - Other instruments and appliances | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | 5 | Free | Free | 20 | Free |
| 90.15 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders: | | | | | |
| 10 00 | - Rangefinders | 5 | Free | Free | 20 | Free |
| 20 00 | - Theodolites and tachymeters (tacheometers) | 5 | Free | Free | 20 | Free |
| 30 00 | - Levels | 5 | Free | Free | 20 | Free |
| 90 00 | - Photogrammetrical surveying instruments and appliances | 5 | Free | Free | 20 | Free |
| 80 00 | - Other instruments and appliances | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | Free | 5 | Free | 20 | Free |
| 90.16 00 00 | Balances of a sensitivity of 5 cg or better, with or without weights | 5 | 10 | Free | 20 | Free |
| 90.17 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter: | | | | | |
| 10 00 | - Drafting tables and machines, whether or not automatic | 5 | Free | Free | 20 | Free |
| 20 00 | - Other drawing, marking-out or mathematical calculating instruments | 5 | Free | Free | 20 | Free |
| 30 00 | - Micrometers, callipers and gauges | 5 | Free | Free | 20 | Free |
| 80 00 | - Other instruments | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | Free | 5 | Free | 20 | Free |
| 90.18 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: | | | | | |
| | - Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): | | | | | |
| 11 00 | -- Electro-cardiographs | 5 | Free | Free | Free | Free |
| 12 00 | -- Ultrasonic scanning apparatus | 5 | Free | Free | Free | Free |
| 13 00 | -- Magnetic resonance imaging apparatus | 5 | Free | Free | Free | Free |
| 14 00 | -- Scintigraphic apparatus | 5 | Free | Free | Free | Free |
| 19 00 | -- Other | 5 | Free | Free | Free | Free |
| 20 00 | - Ultra-violet or infra-red ray apparatus | 5 | Free | Free | Free | Free |
| | - Syringes, needles, catheters, cannulae and the like: | | | | | |
| 31 00 | -- Syringes, with or without needles | 5 | Free | Free | Free | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|------|------|------|------|
| 32 00 | -- Tubular metal needles and needles for sutures | 5 | Free | Free | Free | Free |
| 39 00 | -- Other | 5 | Free | Free | Free | Free |
| | - Other instruments and appliances, used in dental sciences: | | | | | |
| 41 00 | -- Dental drill engines, whether or not combined on a single base with other dental equipment | 5 | Free | Free | Free | Free |
| 49 00 | -- Other | 5 | Free | Free | Free | Free |
| 50 00 | - Other ophthalmic instruments and appliances | 5 | Free | Free | Free | Free |
| 90 00 | - Other instruments and appliances | 5 | Free | Free | Free | Free |
| 90.19 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus: | | | | | |
| 10 00 | - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus | 5 | Free | Free | Free | Free |
| 20 00 | - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | 5 | Free | Free | Free | Free |
| 90.20 00 00 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | 5 | Free | Free | Free | Free |
| 90.21 | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability: | | | | | |
| 10 00 | - Orthopaedic or fracture appliances | 5 | Free | Free | Free | Free |
| | - Artificial teeth and dental fittings: | | | | | |
| 19 00 | -- Other | 5 | Free | Free | Free | Free |
| | - Artificial teeth and dental fittings: | | | | | |
| 21 00 | -- Artificial teeth | 5 | Free | Free | Free | Free |
| 29 00 | -- Other | 5 | Free | Free | Free | Free |
| | - Other artificial parts of the body: | | | | | |
| 31 00 | -- Artificial joints | 5 | Free | Free | Free | Free |
| 39 00 | -- Other | 5 | Free | Free | Free | Free |
| 40 00 | - Hearing aids, excluding parts and accessories | 5 | Free | Free | Free | Free |
| 50 00 | - Pacemakers for stimulating heart muscles, excluding parts and accessories | 5 | Free | Free | Free | Free |
| 90 00 | - Other | 5 | Free | Free | Free | Free |
| 90.22 | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like: | | | | | |
| | - Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: | | | | | |
| 12 00 | -- Computed tomography apparatus | 5 | Free | Free | Free | Free |
| 13 00 | -- Other, for dental uses | 5 | Free | Free | Free | Free |
| 14 00 | -- Other, for medical, surgical or veterinary uses | 5 | Free | Free | Free | Free |
| 19 00 | -- For all uses | 5 | Free | Free | Free | Free |
| | - Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: | | | | | |
| 21 00 | -- For medical, surgical, dental or veterinary uses | 5 | Free | Free | Free | Free |
| 29 00 | -- For other uses | 5 | Free | Free | Free | Free |
| 30 00 | - X-ray tubes | 5 | Free | Free | Free | Free |
| 90 00 | - Other, including parts and accessories | 5 | Free | Free | Free | Free |
| 90.23 00 00 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses | 5 | Free | Free | 20 | Free |
| 90.24 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics): | | | | | |
| 10 00 | - Machines and appliances for testing metals | 5 | Free | Free | 20 | Free |
| 80 00 | - Other machinery and apparatus | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|------|------|------|-----|------|
| 90.25 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments: | | | | | |
| | - Thermometers and pyrometers, not combined with other instruments: | | | | | |
| 11 00 | -- Liquid-filled, for direct reading | 5 | Free | Free | 20 | Free |
| 19 00 | -- Other | 5 | Free | Free | 20 | Free |
| 80 00 | - Other instruments | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | Free | 5 | Free | 20 | Free |
| 90.26 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32: | | | | | |
| 10 00 | - For measuring or checking the flow or level of liquids | 5 | Free | Free | 20 | Free |
| 20 00 | - For measuring or checking pressure | 5 | Free | Free | 20 | Free |
| 80 00 | - Other instruments and appliances | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | Free | 5 | Free | 20 | Free |
| 90.27 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes: | | | | | |
| 10 00 | - Gas or smoke analysis apparatus | 5 | Free | Free | 20 | Free |
| 20 00 | - Chromatographs and electrophoresis instruments | 5 | Free | Free | 20 | Free |
| 30 00 | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR): | 5 | Free | Free | 20 | Free |
| 40 00 | - Exposure meters | 5 | Free | Free | 20 | Free |
| 50 00 | - Other instruments and apparatus using optical radiations (UV, visible, IR) | 5 | Free | Free | 20 | Free |
| 80 00 | - Other instruments and appliances | 5 | Free | Free | 20 | Free |
| 90 00 | - Microtomes; parts and accessories | Free | 5 | Free | 20 | Free |
| 90.28 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor: | | | | | |
| 10 00 | - Gas meters | 5 | Free | Free | 20 | Free |
| 20 00 | - Liquid meters | 5 | Free | Free | 20 | Free |
| 30 00 | - Electricity meters | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | Free | 5 | Free | 20 | Free |
| 90.29 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes: | | | | | |
| 10 00 | - Revolution counters, production counters, taximeters, mileometers, pedometers and the like | 5 | 10 | Free | 20 | Free |
| 20 00 | - Speed indicators and tachometers; stroboscopes | 5 | 10 | Free | 20 | Free |
| 90 00 | - Parts and accessories | Free | 5 | Free | 20 | Free |
| 90.30 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations: | | | | | |
| 10 00 | - Instruments and apparatus for measuring or detecting ionizing radiations | 5 | Free | Free | 20 | Free |
| 20 00 | - Cathode-ray oscilloscopes and cathode-ray oscillographs | 5 | Free | Free | 20 | Free |
| | - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device: | | | | | |
| 31 00 | -- Multimeters | 5 | Free | Free | 20 | Free |
| 39 00 | -- Other | 5 | Free | Free | 20 | Free |
| 40 00 | - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psychometers) | 5 | Free | Free | 20 | Free |
| | - Other instruments and appliances: | | | | | |
| 82 00 | -- For measuring or checking semiconductor wafers or devices | 5 | Free | Free | 20 | Free |
| 83 00 | -- Other, with a recording device | 5 | Free | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|------|------|-----|------|
| 89 00 | - - Other | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | Free | 5 | Free | 20 | Free |
| 90.31 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors: | | | | | |
| 10 00 | - Machines for balancing mechanical parts | 5 | Free | Free | 20 | Free |
| 20 00 | - Test benches | 5 | Free | Free | 20 | Free |
| 30 00 | - Profile projectors | 5 | Free | Free | 20 | Free |
| | - Other optical instruments and appliances: | | | | | |
| 41 00 | - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices | 5 | Free | Free | 20 | Free |
| 49 00 | - - Other | 5 | Free | Free | 20 | Free |
| 80 00 | - Other instruments, appliances and machines | 5 | Free | Free | 20 | Free |
| 90 00 | - Parts and accessories | 5 | Free | Free | 20 | Free |
| 90.32 | Automatic regulating or controlling instruments and apparatus: | | | | | |
| 10 00 | - Thermostats | 5 | 10 | Free | 20 | Free |
| 20 00 | - Manostats | 5 | 10 | Free | 20 | Free |
| | - Other instruments and appliances: | | | | | |
| 81 00 | - - Hydraulic or pneumatic | 5 | 10 | Free | 20 | Free |
| 89 00 | - - Other | 5 | 10 | Free | 20 | Free |
| 90 00 | - - Parts and accessories | 5 | 10 | Free | 20 | Free |
| 90.33 00 00 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Free | 5 | Free | 20 | Free |

CHAPTER 91
CLOCKS AND WATCHES AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - a) clock or watch glasses or weights (classified according to their constituent material);
 - b) watch chains (heading 7113 or 7117, as the case may be);
 - c) parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
 - d) bearing balls (heading 7326 or 8482, as the case may be);
 - e) articles of heading 8412 constructed to work without an escapement;
 - f) ball bearings (heading 8482); or
 - g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hair-spring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|----|------|-----|------|
| 91.01 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal: | | | | | |
| | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: | | | | | |
| 11 | -- With mechanical display only: | | | | | |
| 10 | --- Of precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| 20 | --- Of metal clad with precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| 12 | -- With opto-electronic display only: | | | | | |
| 10 | --- Of precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| 20 | --- Of metal clad with precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| 19 | -- Other: | | | | | |
| 10 | --- Of precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| 20 | --- Of base metal clad with precious metal | 10 | 20 | Free | 20 | Free |
| | - Other wrist-watches, whether or not incorporating a stop-watch facility: | | | | | |
| 21 | -- With automatic winding: | | | | | |
| 10 | --- Of precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| 20 | --- Of metal clad with precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| 29 | -- Other: | | | | | |
| 10 | --- Of precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| 20 | --- Of metal clad with precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 | -- Electrically operated: | | | | | |
| 10 | --- Of precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| 20 | --- Of metal clad with precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 99 | -- Other: | | | | | |
| 10 | --- Of precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| 20 | --- Of metal clad with precious metal, whether or not set with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04 | 10 | 20 | Free | 20 | Free |
| 91.02 | Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01: | | | | | |
| | - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: | | | | | |
| 11 00 | -- With mechanical display only | 10 | 20 | Free | 20 | Free |
| 12 00 | -- With opto-electronic display only | 10 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 20 | Free | 20 | Free |
| | - Other wrist-watches, whether or not incorporating a stop-watch facility: | | | | | |
| 21 00 | -- With automatic winding | 10 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Electrically operated | 10 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 10 | 20 | Free | 20 | Free |
| 91.03 | Clocks with watch movements, excluding clocks of heading 9104: | | | | | |
| 10 00 | - Electrically operated | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |
| 91.04 00 00 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels | 5 | 20 | Free | 20 | Free |
| 91.05 | Other clocks: | | | | | |
| | - Alarm clocks: | | | | | |
| 11 00 | -- Electrically operated | 10 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 20 | Free | 20 | Free |
| | - Wall clocks: | | | | | |
| 21 00 | -- Electrically operated | 10 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Electrically operated | 10 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 10 | 20 | Free | 20 | Free |
| 91.06 | Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders): | | | | | |
| 10 00 | - Time-registers; time-recorders | 5 | 10 | Free | 20 | Free |
| 20 00 | - Parking meters | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 91.07 00 00 | Time switches with clock or watch movement or with synchronous motor | 5 | 10 | Free | 20 | Free |
| 91.08 | Watch movements, complete and assembled: | | | | | |
| | - Electrically operated: | | | | | |
| 11 00 | -- With mechanical display only or with a device to which a mechanical display can be incorporated | 10 | 20 | Free | 20 | Free |
| 12 00 | -- With opto-electronic display only | 10 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 20 | Free | 20 | Free |
| 20 00 | - With automatic winding | 10 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|----|------|-----|------|
| 90 00 | - Other: | | | | | |
| | -- Measuring 33.8 mm or less | 10 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 10 | 20 | Free | 20 | Free |
| 91.09 | Clock movements, complete and assembled: | | | | | |
| | - Electrically operated: | | | | | |
| 11 00 | -- Of alarm clocks | 10 | 20 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |
| 91.10 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements: | | | | | |
| | - Of watches: | | | | | |
| 11 00 | -- Complete movements, unassembled or partly assembled (movement sets) | 10 | 20 | Free | 20 | Free |
| 12 00 | -- Incomplete movements, assembled | 10 | 20 | Free | 20 | Free |
| 19 00 | -- Rough movements | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |
| 91.11 | Watch cases of heading 91.01 or 91.02 and parts thereof: | | | | | |
| 10 00 | - Cases of precious metal or of metal clad with precious metal | 10 | 20 | Free | 20 | Free |
| 20 00 | - Cases of base metal, whether or not gold- or silver-plated | 10 | 20 | Free | 20 | Free |
| 80 00 | - Other cases | 10 | 20 | Free | 20 | Free |
| 90 00 | - Parts | 10 | 20 | Free | 20 | Free |
| 91.12 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof: | | | | | |
| 10 00 | - Cases of metal | 10 | 20 | Free | 20 | Free |
| 80 00 | - Other cases | 10 | 20 | Free | 20 | Free |
| 90 00 | - Parts | 10 | 20 | Free | 20 | Free |
| 91.13 | Watch straps, watch bands and watch bracelets, and parts thereof: | | | | | |
| 10 00 | - Of precious metal or of metal clad with precious metal | 10 | 20 | Free | 20 | Free |
| 20 00 | - Of base metal, whether or not gold- or silver-plated | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 5 | 25 | Free | 20 | Free |
| 91.14 | Other clock or watch parts: | | | | | |
| 10 00 | - Springs, including hair-springs | 10 | 20 | Free | 20 | Free |
| 20 00 | - Jewels | 10 | 20 | Free | 20 | Free |
| 30 00 | - Dials | 10 | 20 | Free | 20 | Free |
| 40 00 | - Plates and bridges | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |

CHAPTER 92
MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:
 - a) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - b) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - c) toy instruments or apparatus (heading 9503);
 - d) brushes for cleaning musical instruments (heading 9603); or
 - e) collectors' pieces or antiques (heading 9705 or 9706).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.
Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

| Code | DESCRIPTION OF GOODS | GD | IT | ED | VAT | ExpD |
|--------------------|--|------|----|------|-----|------|
| 92.01 | Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments: | | | | | |
| 10 00 | - Upright pianos | 5 | 10 | Free | 20 | Free |
| 20 00 | - Grand pianos | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 92.02 | Other string musical instruments (for example, guitars, violins, harps): | | | | | |
| 10 00 | - Stringed bowed | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 92.03 00 00 | Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds | 5 | 10 | Free | 20 | Free |
| 92.04 | Accordions and similar instruments; mouth organs: | | | | | |
| 10 00 | - Accordions and similar instruments | 5 | 10 | Free | 20 | Free |
| 20 00 | - Mouth organs | 5 | 10 | Free | 20 | Free |
| 92.05 | Other wind musical instruments (for example, clarinets, trumpets, bagpipes): | | | | | |
| 10 00 | - Brass-wind instruments | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 92.06 00 00 | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas) | 5 | 10 | Free | 20 | Free |
| 92.07 | Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions): | | | | | |
| 10 00 | - Keyboard instruments, other than accordions | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 92.08 | Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments: | | | | | |
| 10 00 | - Musical boxes | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 92.09 | Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds: | | | | | |
| 10 00 | - Metronomes, tuning forks and pitch pipes | Free | 5 | Free | 20 | Free |
| 20 00 | - Mechanisms for musical boxes | Free | 5 | Free | 20 | Free |
| 30 00 | - Musical instrument strings | Free | 5 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Parts and accessories for pianos | Free | 5 | Free | 20 | Free |
| 92 00 | -- Parts and accessories for the musical instruments of heading 92.02 | Free | 5 | Free | 20 | Free |
| 93 00 | -- Parts and accessories for the musical instruments of heading 92.03 | Free | 5 | Free | 20 | Free |
| 94 00 | -- Parts and accessories for the musical instruments of heading 92.07 | Free | 5 | Free | 20 | Free |
| 99 00 | -- Other | Free | 5 | Free | 20 | Free |

**SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**CHAPTER 93
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

NOTES

1. This Chapter does not cover:
 - a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - c) armoured fighting vehicles (heading 8710);
 - d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - e) bows, arrows, fencing foils or toys (Chapter 95); or
 - f) collectors' pieces or antiques (heading 9705 or 9706).
2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|------|------|-----|------|
| 93.01 | Military weapons, other than revolvers, pistols and the arms of heading 9307: | | | | | |
| | - Artillery weapons (for example, guns, howitzers and mortars): | | | | | |
| 11 00 | -- Self-propelled | 10 | 5 | Free | 20 | Free |
| 19 00 | -- Other | 10 | 5 | Free | 20 | Free |
| 20 00 | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors | 10 | 5 | Free | 20 | Free |
| 90 00 | - Other | 10 | 5 | Free | 20 | Free |
| 93.02 00 00 | Revolvers and pistols, other than those of heading 93.03 or 93.04 | 10 | 15 | Free | 20 | Free |
| 93.03 | Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns): | | | | | |
| 10 00 | - Muzzle-loading firearms | 10 | 20 | Free | 20 | Free |
| 20 00 | - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles | 10 | 20 | Free | 20 | Free |
| 30 00 | - Other sporting, hunting or target-shooting rifles | 10 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- "Hail cannon" | 10 | 20 | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |
| 93.04 00 00 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07 | 10 | 20 | Free | 20 | Free |
| 93.05 | Parts and accessories of articles of headings 93.01 to 93.04: | | | | | |
| 10 00 | - Of revolvers or pistols | 10 | 20 | Free | 20 | Free |
| | - Of shotguns or rifles of heading 93.03: | | | | | |
| 21 00 | -- Shotgun barrels | 10 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 20 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | - Of military weapons of heading 93.01 | 10 | 20 | Free | 20 | Free |
| 99 00 | - Other | 10 | 20 | Free | 20 | Free |
| 93.06 | Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads: | | | | | |
| 10 00 | - Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof | 5 | Free | Free | 20 | Free |
| | - Shotgun cartridges and parts thereof; air gun pellets: | | | | | |
| 21 00 | -- Cartridges | 10 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 20 | Free | 20 | Free |
| 30 00 | - Other cartridges and parts thereof | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |
| 93.07 00 00 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor | 10 | 20 | Free | 20 | Free |

**SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES**

**CHAPTER 94
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,
CUSHIONS AND SIMILAR STUFFED FURNISHINGS;
LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS**

NOTES

1. This Chapter does not cover:
 - a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 7009;
 - c) articles of Chapter 71;
 - d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;
 - e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
 - f) lamps or lighting fittings of Chapter 85;
 - g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
 - h) articles of heading 8714;
 - ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
 - k) articles of Chapter 91 (for example, clocks and clock cases); or
 - l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).
2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.
The following are, however, to be classified in the abovementioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
 - a) cupboards, bookcases, other shelved furniture and unit furniture;
 - b) seats and beds.
3. a) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
b) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|--|----|----|------|-----|------|
| 94.01 | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof: | | | | | |
| 10 00 | - Seats of a kind used for aircraft | 10 | 20 | Free | 20 | Free |
| 20 00 | - Seats of a kind used for motor vehicles | 10 | 20 | Free | 20 | Free |
| 30 00 | - Swivel seats with variable height adjustment | 10 | 20 | Free | 20 | Free |
| 40 00 | - Seats other than garden seats or camping equipment, convertible into beds | 10 | 20 | Free | 20 | Free |
| 50 00 | - Seats of cane, osier, bamboo or similar materials | 10 | 20 | Free | 20 | Free |
| | - Other seats, with wooden frames: | | | | | |
| 61 00 | -- Upholstered | 10 | 20 | Free | 20 | Free |
| 69 00 | -- Other | 10 | 20 | Free | 20 | Free |
| | - Other seats, with metal frames: | | | | | |
| 71 00 | -- Upholstered | 10 | 20 | Free | 20 | Free |
| 79 00 | -- Other | 10 | 20 | Free | 20 | Free |
| 80 00 | - Other seats | 10 | 20 | Free | 20 | Free |
| 90 | - Parts: | | | | | |
| 10 | --- Backs of chairs | 10 | 20 | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|------|------|-----|------|
| 94.02 | Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles: | | | | | |
| 10 | - Dentists', barbers' or similar chairs and parts thereof: | | | | | |
| 10 | --- Dentists' chairs | 5 | Free | Free | 20 | Free |
| 90 | --- Other chairs | 5 | Free | Free | 20 | Free |
| 90 00 | - Other | 5 | Free | Free | 20 | Free |
| 94.03 | Other furniture and parts thereof: | | | | | |
| 10 00 | - Metal furniture of a kind used in offices | 10 | 20 | Free | 20 | Free |
| 20 | - Other metal furniture: | | | | | |
| 10 | --- Isothermic furniture | 5 | 20 | Free | 20 | Free |
| 20 | --- Camp beds, folding beds, cots and the like with mattress support or other affixed fittings | 5 | 20 | Free | 20 | Free |
| 30 | --- For technical use | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |
| 30 00 | - Wooden furniture of a kind used in offices | 10 | 20 | Free | 20 | Free |
| 40 00 | - Wooden furniture of a kind used in the kitchen | 10 | 20 | Free | 20 | Free |
| 50 00 | - Wooden furniture of a kind used in the bedroom | 10 | 20 | Free | 20 | Free |
| 60 | - Other wooden furniture: | | | | | |
| 10 | --- Isothermic furniture | 10 | 20 | Free | 20 | Free |
| 20 | --- Camp beds, folding beds, cots and the like with mattress support or other affixed fittings | 10 | 20 | Free | 20 | Free |
| 30 | --- For technical use | 10 | 20 | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |
| 70 | - Furniture of plastics: | | | | | |
| 10 | --- Isothermic furniture | 10 | 20 | Free | 20 | Free |
| 20 | --- Camp beds, folding beds, cots and the like with mattress support or other affixed fittings | 10 | 20 | Free | 20 | Free |
| 30 | --- For technical use | 10 | 20 | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |
| 80 | - Furniture of other materials, including cane, osier, bamboo or similar materials: | | | | | |
| 10 | --- Isothermic furniture | 10 | 20 | Free | 20 | Free |
| 20 | --- Camp beds, folding beds, cots and the like with mattress support or other affixed fittings | 10 | 20 | Free | 20 | Free |
| 30 | --- For technical use | 10 | 20 | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |
| 90 00 | - Parts | 10 | 5 | Free | 20 | Free |
| 94.04 | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered: | | | | | |
| 10 00 | - Mattress supports | 10 | 20 | Free | 20 | Free |
| | - Mattresses: | | | | | |
| 21 00 | -- Of cellular rubber or plastics, whether or not covered | 10 | 20 | Free | 20 | Free |
| 29 00 | -- Of other materials | 10 | 20 | Free | 20 | Free |
| 30 00 | - Sleeping bags | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |
| 94.05 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included: | | | | | |
| 10 | - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: | | | | | |
| 10 | --- Of plastics | 15 | 15 | Free | 20 | Free |
| 90 | --- Other | 5 | 25 | Free | 20 | Free |
| 20 | - Electric table, desk, bedside or floor-standing lamps: | | | | | |
| 10 | --- Of plastics | 15 | 15 | Free | 20 | Free |
| 90 | --- Other | 5 | 25 | Free | 20 | Free |
| 30 00 | - Lighting sets of a kind used for Christmas trees | 10 | 20 | Free | 20 | Free |
| 40 | - Other electrical lamps and lighting fittings: | | | | | |
| 10 | --- Of plastics | 15 | 15 | Free | 20 | Free |
| 90 | --- Other | 5 | 25 | Free | 20 | Free |
| 50 | - Non-electrical lamps and lighting fittings: | | | | | |
| 10 | --- Of plastics | 15 | 15 | Free | 20 | Free |
| 90 | --- Other | 5 | 25 | Free | 20 | Free |
| 60 | - Illuminated signs, illuminated name-plates and the like: | | | | | |
| 10 | --- Of plastics | 15 | 15 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-----------------|---|----|------|------|-----|------|
| 90 | - - - Other | 5 | 25 | Free | 20 | Free |
| | - Parts: | | | | | |
| 91 00 | -- Of glass | 10 | 20 | Free | 20 | Free |
| 92 00 | -- Of plastics | 15 | 15 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 25 | Free | 20 | Free |
| 94.06 00 | Prefabricated buildings: | | | | | |
| | --- Of wood: | | | | | |
| 11 | ---- Chalets, sheds and the like, that can be dismantled and presented as complete buildings | 5 | Free | Free | 20 | Free |
| 19 | ---- Other | 5 | Free | Free | 20 | Free |
| 90 | --- Other | 5 | Free | Free | 20 | Free |

CHAPTER 95
TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:
 - a) Christmas tree candles (heading 3406);
 - b) fireworks or other pyrotechnic articles of heading 3604;
 - c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;
 - d) sports bags or other containers of heading 4202, 4303 or 4304;
 - e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
 - ij) unmounted glass eyes for dolls or other toys, of heading 7018;
 - k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - l) bells, gongs or the like of heading 8306;
 - m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
 - n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - o) children's bicycles (heading 8712);
 - p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - q) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
 - r) decoy calls or whistles (heading 9208);
 - s) arms or other articles of Chapter 93;
 - t) electric garlands of all kinds (heading 9405); or
 - u) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or re-constructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Heading 9503 does not cover articles which, on account of their design, shape or constituent material are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|----|------|-----|------|
| 95.01 00 00 | Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages | 5 | 25 | Free | 20 | Free |
| 95.02 | Dolls representing only human beings: | | | | | |
| 10 00 | - Dolls, whether or not dressed | 5 | 25 | Free | 20 | Free |
| 91 00 | - Parts and accessories: | | | | | |
| | -- Garments and accessories therefor, footwear and headgear | 5 | 25 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 25 | Free | 20 | Free |
| 95.03 | Other toys, reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds: | | | | | |
| 10 00 | - Electric trains, including tracks, signals and other accessories therefor | 5 | 25 | Free | 20 | Free |
| 20 00 | - Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 95.03 10 | 5 | 25 | Free | 20 | Free |
| 30 00 | - Other construction sets and constructional toys | 5 | 25 | Free | 20 | Free |
| | - Toys representing animals or non-human creatures: | | | | | |
| 41 00 | -- Upholstered | 5 | 25 | Free | 20 | Free |
| 49 00 | -- Other | 5 | 25 | Free | 20 | Free |
| 50 00 | - Toy musical instruments and apparatus | 5 | 25 | Free | 20 | Free |
| 60 00 | - Puzzles | 5 | 25 | Free | 20 | Free |
| 70 00 | - Other toys, put up in sets or outfits | 5 | 25 | Free | 20 | Free |
| 80 00 | - Other toys and models, incorporating a motor | 5 | 25 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Balls | 5 | 25 | Free | 20 | Free |
| 90 | --- Other | 5 | 25 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------|---|----|----|------|-----|------|
| 95.04 | Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment: | | | | | |
| 10 00 | - Video games of a kind used with a television receiver | 10 | 20 | Free | 20 | Free |
| 20 00 | - Articles and accessories for billiards, including billiard chinks | 10 | 20 | Free | 20 | Free |
| 30 00 | - Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment | 10 | 20 | Free | 20 | Free |
| 40 00 | - Playing cards | 10 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | - - - Casino or indoor games | 10 | 20 | Free | 20 | Free |
| 90 | - - - Other | 10 | 20 | Free | 20 | Free |
| 95.05 | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes: | | | | | |
| 10 00 | - Articles for Christmas festivities | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |
| 95.06 | Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools: | | | | | |
| | - Snow-skis and other snow-ski equipment: | | | | | |
| 11 00 | -- Skis | 5 | 10 | Free | 20 | Free |
| 12 00 | -- Ski-fastenings (ski-bindings) | 5 | 10 | Free | 20 | Free |
| 19 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Water-skis, surf-boards, sailboards and other water-sport equipment: | | | | | |
| 21 00 | -- Sailboards | 5 | 10 | Free | 20 | Free |
| 29 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Golf clubs and other golf equipment: | | | | | |
| 31 00 | -- Clubs, complete | 5 | 10 | Free | 20 | Free |
| 32 00 | -- Bullets | 5 | 10 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 40 00 | - Articles and equipment for table-tennis | 5 | 10 | Free | 20 | Free |
| | - Tennis, badminton or similar rackets, whether or not strung: | | | | | |
| 51 00 | -- Lawn-tennis rackets, whether or not strung | 5 | 10 | Free | 20 | Free |
| 59 00 | -- Other | 5 | 10 | Free | 20 | Free |
| | - Balls, other than golf balls and table-tennis balls: | | | | | |
| 61 00 | -- Lawn-tennis balls | 5 | 10 | Free | 20 | Free |
| 62 | -- Inflatable: | | | | | |
| 10 | - - - Footballs, basketballs, handballs, volleyballs and rugby balls, of standard size and weight, when inflated ⁽¹⁾ | 5 | 10 | Free | 20 | Free |
| 90 | - - - Other | 5 | 10 | Free | 20 | Free |
| 69 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 70 00 | - Ice skates and roller skates, including skating boots with skates attached | 5 | 10 | Free | 20 | Free |
| | - Other: | | | | | |
| 91 00 | -- Articles and equipment for general physical exercise, gymnastics or athletics | 5 | 10 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 10 | Free | 20 | Free |
| 95.07 | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites: | | | | | |
| 10 00 | - Fishing rods | 5 | 10 | Free | 20 | Free |
| 20 00 | - Fish-hooks, whether or not snelled | 5 | 10 | Free | 20 | Free |
| 30 00 | - Fishing reels | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |
| 95.08 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres: | | | | | |
| 10 00 | - Travelling circuses and travelling menageries | 5 | 10 | Free | 20 | Free |
| 90 00 | - Other | 5 | 10 | Free | 20 | Free |

⁽¹⁾ Balls classified within this sub-division must, when inflated, comply with the following standard sizes and weights:

| SPORT | CIRCUMFERENCE | WEIGHT |
|------------|--|-----------------------------------|
| Football | 68 to 71 cm | 396 to 453 g |
| Basketball | 74.9 to 78 cm | 567 to 650 g |
| Volleyball | 65 to 67 cm | 260 to 280 g |
| Handball | Men's: 58 to 60 cm; Women's: 54 to 56 cm | M: 425 to 475 g ; W: 325 to 475 g |
| Rugby | Large circumference: 76 to 79 cm; Small circumference: 60 to 65 cm | 375 to 425 g |

CHAPTER 96
MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

1. This Chapter does not cover:
 - a) pencils for cosmetic or toilet uses (Chapter 33);
 - b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - c) imitation jewellery (heading 7117);
 - d) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
 - f) articles of Chapter 90 (for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading 9018));
 - g) articles of Chapter 91 (for example, clock or watch cases);
 - h) musical instruments or parts or accessories thereof (Chapter 92);
 - ij) articles of Chapter 93 (arms and parts thereof);
 - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - l) articles of Chapter 95 (toys, games, sports requisites); or
 - m) works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 9602 the expression "vegetable or mineral carving material" means:
 - a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 9603 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or of metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|--|----|----|------|-----|------|
| 96.01 | Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding): | | | | | |
| 10 00 | - Worked ivory and articles of ivory | 5 | 25 | Free | 20 | Free |
| 90 00 | - Other | 5 | 25 | Free | 20 | Free |
| 96.02 00 00 | Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin | 5 | 25 | Free | 20 | Free |
| 96.03 | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees): | | | | | |
| 10 00 | - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 10 | 20 | Free | 20 | Free |
| | - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: | | | | | |
| 21 00 | -- Tooth brushes, including dental-plate brushes | 10 | 20 | Free | 20 | Free |
| 29 00 | -- Other | 10 | 20 | Free | 20 | Free |
| 30 00 | - Artists' brushes, writing brushes and similar brushes for the application of cosmetics | 10 | 20 | Free | 20 | Free |
| 40 00 | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 96.03 30); paint pads and rollers | 10 | 20 | Free | 20 | Free |
| 50 00 | - Other brushes constituting parts of machines, appliances or vehicles | 10 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Prepared knots and tufts for broom or brush making | 10 | 20 | Free | 20 | Free |
| 90 | --- Other | 10 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-------------|---|------|------|------|-----|------|
| 96.04 00 00 | Hand sieves and hand riddles | 5 | 20 | Free | 20 | Free |
| 96.05 00 00 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | 10 | 20 | Free | 20 | Free |
| 96.06 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks: | | | | | |
| 10 00 | - Press-fasteners, snap-fasteners and press-studs and parts therefor | Free | Free | Free | 20 | Free |
| | - Buttons: | | | | | |
| 21 00 | -- Of plastics, not covered with textile material | Free | Free | Free | 20 | Free |
| 22 00 | -- Of base metal, not covered with textile material | Free | Free | Free | 20 | Free |
| 29 00 | -- Other | Free | Free | Free | 20 | Free |
| 30 00 | - Button moulds and other parts of buttons; button blanks | 5 | 25 | Free | 20 | Free |
| 96.07 | Slide fasteners and parts thereof: | | | | | |
| | - Slide fasteners: | | | | | |
| 11 00 | -- Fitted with chain scoops of base metal | Free | Free | Free | 20 | Free |
| 19 00 | -- Other | Free | Free | Free | 20 | Free |
| 20 00 | - Parts | Free | Free | Free | 20 | Free |
| 96.08 | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09: | | | | | |
| 10 | - Ball point pens: | | | | | |
| 10 | --- Ball point pens | 5 | 10 | Free | 20 | Free |
| | --- Parts: | | | | | |
| 21 | ---- Tips and cartridges not filled with ink | 5 | 10 | Free | 20 | Free |
| 29 | ---- Other | 5 | 10 | Free | 20 | Free |
| 20 | - Felt tipped and other porous-tipped pens and markers: | | | | | |
| 10 | --- Felt tipped and other porous-tipped pens and markers | 5 | 10 | Free | 20 | Free |
| | --- Parts: | | | | | |
| 21 | ---- Tips and cartridges not filled with ink | 5 | 10 | Free | 20 | Free |
| 29 | ---- Other | 5 | 10 | Free | 20 | Free |
| | - Fountain pens, stylograph pens and other pens: | | | | | |
| 31 00 | -- Indian ink drawing pens | 5 | 20 | Free | 20 | Free |
| 39 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 40 00 | - Propelling or sliding pencils | 5 | 20 | Free | 20 | Free |
| 50 00 | - Sets of articles from two or more of the foregoing sub-headings | 5 | 20 | Free | 20 | Free |
| 60 00 | - Refills for ball point pens, comprising the ball point and ink-reservoir | 5 | 20 | Free | 20 | Free |
| 91 | - Other: | | | | | |
| | --- Pen nibs and nib points: | | | | | |
| 10 | ---- Of gold, silver or platinum | 5 | 20 | Free | 20 | Free |
| 19 | ---- Of other materials | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 99 00 | -- Other | 5 | 20 | Free | 20 | Free |
| 96.09 | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks: | | | | | |
| 10 00 | - Pencils and crayons, with leads encased in a rigid sheath | 5 | 10 | Free | 20 | Free |
| 20 00 | - Pencil leads, black or coloured | 5 | 20 | Free | 20 | Free |
| 90 | - Other: | | | | | |
| 10 | --- Slate pencils, crayons | 5 | 20 | Free | 20 | Free |
| 20 | --- Writing or drawing chalks, tailors' chalks | 5 | 20 | Free | 20 | Free |
| 90 | --- Other | 5 | 20 | Free | 20 | Free |
| 96.10 00 00 | Slates and boards, with writing or drawing surfaces, whether or not framed | 5 | 20 | Free | 20 | Free |
| 96.11 00 00 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks | 5 | 20 | Free | 20 | Free |
| 96.12 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes: | | | | | |
| 10 00 | - Ribbons | 5 | 20 | Free | 20 | Free |
| 20 00 | - Ink-pads | 5 | 20 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|----|----|------|-----|------|
| 96.13 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks: | | | | | |
| 10 00 | - Pocket lighters, gas fuelled, non-refillable | 10 | 20 | Free | 20 | Free |
| 20 00 | - Pocket lighters, gas fuelled, refillable | 10 | 20 | Free | 20 | Free |
| 80 00 | - Other lighters | 10 | 20 | Free | 20 | Free |
| 90 00 | - Parts | 10 | 20 | Free | 20 | Free |
| 96.14 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof: | | | | | |
| 20 00 | - Pipes and pipe bowls | 10 | 20 | Free | 20 | Free |
| 90 00 | - Other | 10 | 20 | Free | 20 | Free |
| 96.15 | Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof: | | | | | |
| | - Combs, hair-slides and the like: | | | | | |
| 11 00 | - - Of hard rubber or plastics | 5 | 25 | Free | 20 | Free |
| 19 00 | - - Other | 5 | 25 | Free | 20 | Free |
| 90 00 | - Other | 5 | 25 | Free | 20 | Free |
| 96.16 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations: | | | | | |
| 10 00 | - Scent sprays and similar toilet sprays, and mounts and heads therefor | 5 | 25 | Free | 20 | Free |
| 20 00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | 10 | 20 | Free | 20 | Free |
| 96.17 00 00 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners | 5 | 20 | Free | 20 | Free |
| 96.18 00 00 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing | 5 | 10 | Free | 20 | Free |

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

NOTES

1. This Chapter does not cover:
 - a) unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907;
 - b) theatrical scenery, studio back-cloths or the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or
 - c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).
2. For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
b) Heading 9706 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|-----|------|
| 97.01 | Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques: | | | | | |
| 10 | - Paintings, drawings and pastels | | | | | |
| 10 | -- Imported by the artists | Free | 30 | Free | 20 | Free |
| 90 | -- Other | Free | 30 | Free | 20 | Free |
| 90 00 | - Other | 5 | 25 | Free | 20 | Free |
| 97.02 00 | Original engravings, prints and lithographs: | | | | | |
| 10 | --- Imported by the artists | Free | 30 | Free | 20 | Free |
| 90 | --- Other | Free | 30 | Free | 20 | Free |
| 97.03 00 | Original sculptures and statuary, in any material: | | | | | |
| 10 | --- Imported by the artists | Free | 30 | Free | 20 | Free |
| 90 | --- Other | Free | 30 | Free | 20 | Free |
| 97.04 00 00 | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07 | Free | 30 | Free | 20 | Free |
| 97.05 00 | Collections and collectors' pieces: | | | | | |
| | --- Stuffed animals: | | | | | |
| | ---- Lemurs: | | | | | |
| 11 | ----- <i>Daubentonia madagascariensis</i> (Aye-Aye) | Free | 30 | Free | 20 | Free |
| 12 | ----- <i>Indris brevicaudatus</i> (Babakoto) | Free | 30 | Free | 20 | Free |
| 13 | ----- <i>Lemur rubriventer</i> (Soamiara), <i>Propithecus verreauxi</i> (Sifaka), <i>Propithecus diadema</i> (Simpona) | Free | 30 | Free | 20 | Free |
| 14 | ----- <i>Lemur variegatus</i> (Vankandana), <i>Hapalemur simus</i> (Bokombolo), <i>Avahis laniger</i> (Avahy) | Free | 30 | Free | 20 | Free |
| 15 | ----- <i>Cheirogalus</i> (Hataka), <i>Phaner furcifer</i> (Valovy), <i>Microcebus coquereli</i> (Tsiki-Tsiky) | Free | 30 | Free | 20 | Free |
| 19 | ----- Other lemurs | Free | 30 | Free | 20 | Free |
| | --- Insectivores: | | | | | |
| 21 | ---- <i>Limnogale mergulus</i> (Tenrec) | Free | 30 | Free | 20 | Free |
| 29 | ---- Other | Free | 30 | Free | 20 | Free |
| | --- Viverridae: | | | | | |
| 31 | ---- <i>Euplenes especias</i> (Fanaloka), <i>Cryptoprocta fero</i> (Fosa) | Free | 30 | Free | 20 | Free |
| 39 | ---- Other | Free | 30 | Free | 20 | Free |
| | --- Marine mammals: | | | | | |
| 41 | ---- <i>Halicore dugong</i> (Dugong) | Free | 30 | Free | 20 | Free |
| 49 | ---- Other | Free | 30 | Free | 20 | Free |
| | --- Reptiles: | | | | | |
| 51 | ---- <i>Testudo radiata</i> (Radiated tortoise), <i>Testudo hyniphora</i> (Sokatra), <i>Crocodilus niloticus</i> (Nile crocodile) | Free | 30 | Free | 20 | Free |

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|--------------------|---|------|----|------|-----|------|
| 52 | ---- <i>Serpents boïdés</i> (Serpents of the family Boidae) | Free | 30 | Free | 20 | Free |
| 59 | ---- Other reptiles | Free | 30 | Free | 20 | Free |
| | --- Birds: | | | | | |
| 61 | ---- Protected birds | Free | 30 | Free | 20 | Free |
| 69 | ---- Other | Free | 30 | Free | 20 | Free |
| 70 | --- Other wild vertebrae, other than pests | Free | 30 | Free | 20 | Free |
| | --- Butterflies: | | | | | |
| 81 | ---- Collections comprising more than 50 individual butterflies | Free | 30 | Free | 20 | Free |
| 89 | ---- Other | Free | 30 | Free | 20 | Free |
| 90 | --- Other | Free | 30 | Free | 20 | Free |
| 97.06 00 00 | Antiques of an age exceeding one hundred years | Free | 30 | Free | 20 | Free |

SECTION XXII SPECIAL CLASSIFICATION PROVISIONS

CHAPTER 98 CONSIGNMENTS OF A NON-COMMERCIAL NATURE; TRAVELLERS' LUGGAGE ⁽¹⁾

SUBHEADING NOTE

Heading 98.02 00 does not cover:

- a) postal packages;
- b) tobacco (Chapter 24), alcoholic beverages (Chapter 22), perfumery (Chapter 33), machines and appliances (audio-visual, electronic, etc.) of Chapters 84, 85, 92 (except under special treatment accorded to travellers), arms and ammunition of Chapter 93 carried in travellers' luggage. Such articles are to be classified according to kind.

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD | |
|-------------|--|---|----------------|------|----------------|------|--|
| 98.01 00 00 | Postal packages of a non commercial nature ⁽²⁾⁽³⁾ | Free | 30 | Free | Free | Free | |
| 98.02 00 00 | Travellers ⁽²⁾ | Free | 30 | Free | Free | Free | |
| 98.03 00 00 | Personal effects and objects, in use | ⁽⁴⁾ (classified according to kind) | | | | | |
| 98.04 | Supplies: | | | | | | |
| 10 00 | - Foodstuffs | ⁽⁵⁾ | ⁽⁵⁾ | Free | ⁽⁵⁾ | Free | |
| 90 00 | - Other | ⁽⁵⁾ | ⁽⁵⁾ | Free | ⁽⁵⁾ | Free | |

⁽¹⁾ Consignments of a commercial or non commercial nature of a total value of MGF 50 000 per accounting day are divided for statistical purposes.

⁽²⁾ The following taxable goods may be entered duty-free if the total amount of duties and taxes does not exceed MGF 10 000, provided that they are not multiple or repeated consignments from the same consignor or addressed to the same consignee:

- * postal consignments of a non-commercial nature of a value of less than MGF 50 000 without submission for clearance (administrative taxation)
- * goods imported by travellers (taxation on receipt)

⁽³⁾ The expression "postal packages of a non-commercial nature" (98.01) shall be taken to include postal packages of a value of less than MGF 50 000 sent by one private person to another, excluding all other packages (in particular, consignments of any value sent by traders to private persons) which are to be classified according to kind.

⁽⁴⁾ Personal effects and objects having been the property of the person for at least six months may be entered duty- and tax-free.

⁽⁵⁾ Taxation according to type of navigation (see the provisions relative to ships' supplies – extract from SPECIAL TREATMENT/ Chapter VII, Section I).

SHIPS' SUPPLIES General

The expression "supplies" shall be taken to mean, foodstuffs and other supplies to be consumed either by the crew or the passengers, or for use on board. Such goods are, in particular, flours, beverages, sugar, coffee, fish, meat (whether or not preserved), vegetables, fruit and other foodstuffs, fodder (where horses or other animals are on board), tar, tow, paint, petroleum products, coal, etc.

Ships' supplies should not be confused with supplies brought on board by members of the crew for their own use or for their families.

In the same way "supplies" does not cover supplies embarked by suppliers for supplying other ships belonging to the same company but not docking in Madagascar. Such goods are to be treated as a normal export and are subject to the General Rules. They are, therefore, subject to export certification where necessary according to kind and destination.

The rules governing ships' and aircraft supplies are given in articles 164 to 169 of the Customs Code.

Shipping zone

Orders Nos. 2013 of 25 November 1960 (OJ, 3 December 1960, page 2525) and 2827-DGTP/SMM of 24 July 1970 (OJ, 1 August 1970, page 1650) establish the limits of the shipping zones.

1. Commercial shipping

Commercial shipping in Madagascar is subdivided as follows:

- a. Port shipping: port shipping shall be taken to be shipping within ports and harbours by ships and boats of a gross registered tonnage of less than 100 GRT;
- b. Near coastal shipping: Near Coastal shipping shall be taken to mean shipping at a distance of no more than 30 miles from the coast of Madagascar by ships and boats of a gross registered tonnage of less than 250 GRT;

- c. Coastal shipping: Coastal shipping shall be taken to mean shipping within the following limits:
 North: the Equator
 South: The Cape of Good Hope parallel
 West: the East Coast of Africa;
 East: the meridian 65° East of Greenwich;
- d. Deep-sea shipping: Deep-sea shipping shall be taken to mean shipping outwith the limits established in the preceding article.

2. Fishing

Fishing in Madagascar is subdivided as follows:

- a. Deep-sea fishing: fishing outside the following limits
 North: the Equator;
 South: the 36° south latitude parallel
 West: the meridian 17°30' East of Greenwich;
 East: the meridian 65° East of Greenwich;
- b. Middle-water fishing: in general within the limits established in the preceding paragraph and at a distance greater than 30 miles from the coast of Madagascar;
- c. Coastal fishing, zone 2: fishing at a distance of not more than 30 miles from the coast of Madagascar, in general, for periods of more than 72 hours;
- d. Coastal fishing, zone 1: fishing at a distance of less than 30 miles from the coast of Madagascar, in general, for periods of less than 72 hours.

With regard to the Customs Code and its implementation texts, the following types of shipping may be assimilated:

- Deep-sea fishing and deep-sea shipping;
- Middle-water fishing and coastal shipping;
- Coastal fishing, zone 2 and coastal shipping;
- Coastal fishing, zone 1 and near coastal shipping.

The merchant navy service determines the shipping zone applicable to each ship.

Deep-sea shipping and coastal shipping

Hydrocarbons and coal delivered, as supplies, to deep-sea or coastal ships are exempt from import duties and taxes.

Foodstuffs and other supplies, not exceeding necessary quantities, on board ships from abroad or involved in coastal shipping are not subject to import duties and taxes. They may be freely consumed on board; however, if they are sold to a private person or disembarked, duty becomes payable. Imported foodstuffs and supplies, may only be embarked duty-free under re-export, warehouse or transshipment conditions (from ship to ship or from a bonded shed).

Foodstuffs and supplies produced locally, embarked on ships leaving for abroad are subject to export duties and taxes. However, export prohibitions do not apply to quantities necessary to the needs of the ship. It is not necessary to present an export certificate. Goods may be embarked under a simple export declaration.

However, embarkments of petroleum products for supplying ships is subject to an export licence issued by the promotion service (Foreign Trade Directorate).

The service must verify the quantities embarked. When the service considers that the quantities of goods prohibited for export are too great in relation to the number or people on board (crew and passengers) and the length of the voyage, it may invite the captain to have the quantity which may be embarked established by the judge.

The Customs service must, in all cases, note the quantities embarked as ships supplies on the embarkment permit or approve the document. In addition to the foodstuffs and supplies embarked, the licence must mention the number of people in the crew and the number of passengers. The embarkment licence remains on board ship, the service must note the goods embarked as supplies at docking ports.

Near coastal shipping

Owners or ships other than deep-sea or coastal ships will not benefit from the exemption from import duties and taxes on goods consumed on board, whether they are hydrocarbons, oils, coal, foodstuffs or other supplies. Such goods must be bought locally. Owners of near coastal craft may not buy their supplies from warehouses or embark supplies by transshipment.

However, locally produced goods embarked on near coastal craft are not subject to export duties and taxes. Any export prohibitions do not apply to owners of near coastal craft.

In cases where ships habitually occupied in near coastal shipping undertake a coastal shipping voyage, they will be permitted, for that voyage, to embark supplies import duty-free. However, they will be subject to export duty on locally produced goods embarked. This facility is limited to goods required during the coastal shipping journey

CHAPTER 99
GOODS NOT ELSEWHERE SPECIFIED OR INCLUDED

| Code | DESCRIPTION OF GOODS | CD | IT | ED | VAT | ExpD |
|-------------|---|------|------|------|------|------|
| 99.01 00 | - Furniture: | | | | | |
| 10 | - - Having belonged to the owner for at least 6 months ⁽¹⁾ | Free | Free | Free | Free | Free |
| 90 | - - Other (classified according to kind) | Free | Free | Free | Free | Free |
| 99.02 00 00 | - Corpses | Free | Free | Free | Free | Free |
| 99.03 00 | - Auctions: | | | | | |
| 10 | - - Carried out by embassies or diplomatic representations | Free | 15 | Free | Free | Free |
| 20 | - - Carried out by Customs | Free | 30 | Free | Free | Free |

⁽¹⁾ Entry under this subheading is subject to the production of supporting documents duly approved by Customs.

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